



Broads
Drainage Board

**STATEMENT OF ACCOUNTS
FOR THE YEAR ENDING
31 MARCH 2024**

Pierpoint House
28 Horsleys Fields
Kings Lynn
Norfolk
PE30 5DD



NOTE ACCOUNTING POLICIES

1 FINANCIAL REPORTING STANDARDS, REGULATION AND GUIDANCE

- (i) The Board has not elected to prepare a full Statement of Accounts required by larger public bodies (Category 1 Authorities), as provided for in the Local Audit and Accountability Act 2014.
- (ii) The Board has completed this Statement of Accounts in accordance with the provisions of FRS 102 Section 1 A small entities issued by the Accounting Standards Board (other than in respect of the note required for the defined benefit pension scheme) and has prepared an Annual Return which all Category 2 Authorities are required to do, in accordance with Regulation 11 of the Accounts and Audit Regulations 2015 based on these Accounts. The Board is a Category 2 Authority.
- (iii) The Annual Return has been prepared in accordance with proper practices that are set out in Sections 1 to 5 of the Guidance published by the Association of Drainage Authorities in March 2024. This Statement of Accounts therefore includes the Accounting Statement reported in Section 2 of the Annual Return, which has been reconciled to the Income and Expenditure Account and Balance Sheet stated herein.

2 ACCOUNTING CONCEPTS

These accounts have been prepared in accordance with the following accounting concepts:

Going Concern
Prudence
Accruals

3 FIXED ASSETS

- (i) Fixed Assets are recognised as expenditure on the acquisition, creation or enhancement of fixed assets. Most assets with estimated useful economic lives in excess of one year and a value of £5,000 or above are capitalised on an accruals basis in the Accounts.
 - (ii) All Fixed Assets are valued on the following basis:
 - Land and buildings are included in the balance sheet at lower of net current replacement cost and net realisable value, net of accumulated depreciation. Net current replacement cost is assessed as:
 - Non-specialised operational properties - existing use value
 - Specialised operational properties - depreciated replacement cost
 - Vehicles, plant and equipment are included at cost less depreciation
- For the purposes of Box 9 in Section 2 of the audited Annual Return, Fixed Assets are recorded at Net Book Value.
- (iii) Disposals are written off at cost less depreciation. Any surplus/deficit arising is charged/credited to Exceptional Items in the Income and Expenditure Account.
 - (iv) Depreciation has been provided for using the straight line method.
 - (v) The useful lives of the various assets held on the Fixed Assets Register are as follows:



NOTE ACCOUNTING POLICIES

Motor Vehicles and Equipment: 3-5 years
Excavators and Tractors: 5-7 years
Specialist Plant and Equipment: <= 10 years
Fixed Pumping Plant: 20 years
Land: not depreciated
Pumping Stations: 10 years
Buildings: 50 years

4 STOCKS AND WORK IN PROGRESS

Stocks and work in progress are valued at the lower of cost or net realisable value.

5 GOVERNMENT GRANTS AND SUBSIDIES

Government grants and contributions have been credited to the Income and Expenditure Account on an accruals basis.

6 PENSIONS

- (i) The Board participates in the Local Government Pension Scheme, a defined benefit scheme operated by Norfolk County Council. The Board has paid a contribution of 23.5% on employees pensionable pay into the pension fund for 2023/24.
- (ii) The expected cost of providing pensions, as calculated periodically by professionally qualified actuaries, is charged to the Income and Expenditure Account in order to spread the cost over the service lives of employees in the scheme. Further costs arise in respect of certain pensions paid to retired employees on an unfunded basis.
- (iii) The Board's pension liability has been calculated by the fund actuary as set out in the accompanying report entitled: 'IAS19 as at 31 March 2024 - Results Schedule'. The Board also has a share of the pension liability attributed to the Water Management Alliance that has been calculated by the fund actuary as at 31 March 2024.

7 TAXATION

Drainage Boards are exempt from Income, Corporation and Capital Gains Taxes. Value Added Tax is included in the Income and Expenditure Account only to the extent that it is irrecoverable.

8 EXCEPTIONAL ITEMS, EXTRAORDINARY ITEMS AND PRIOR YEAR ADJUSTMENTS

- (i) There are no material exceptional or extraordinary items to disclose in the Accounts.
- (ii) Profits or losses on the disposal of fixed assets are shown separately on the face of the Income and Expenditure Account prior to the Net Surplus/(Deficit) for the Year.

9 INCOME RECOGNITION

Income is recognised at the time of invoicing. In the case of Drainage Rates this is on the 1st April annually.

10 FINANCE LEASES



NOTE ACCOUNTING POLICIES

There are no longer any Finance Leases held on any items of plant/equipment.

11 RESERVES

The Board holds Reserves as itemised below. The adequacy of these Reserves is reviewed by the Board annually. The purpose of these Reserves can be noted in the Board's Capital Financing and Reserves Policy:

https://www.wlma.org.uk/uploads/BIDB_Capital_Financing_and_Reserves_Policy.pdf

This policy is reviewed by the Board every five years.

- (i) **General Reserve**
- (ii) **Development Reserve**
- (iii) **Plant Reserve**
- (iv) **Capital Works Reserve**
- (v) **Revaluation Reserve**
- (vi) **Pension Reserve**

From: 01 April 2023
To: 31 March 2024

Period To: 12
Year Ended: 31 March 2024

Notes	Income and Expenditure Account	Y-T-D Budget £	Y-T-D Actual £	Y-T-D Variance £	Annual Budget £	Projected Out-Turn £	Projected Variance £
<u>Income:</u>							
	Occupiers Drainage Rates	347,490	347,490	0	347,490	347,490	0
1	Special Levies issued by the Board	800,361	800,361	0	800,361	800,361	0
	Grants Applied	6,942,794	2,562,901	-4,379,893	6,942,794	2,562,901	-4,379,893
	Rental Income	0	6,770	6,770	0	6,770	6,770
2	Highland Water Contributions	250,481	392,488	142,007	250,481	392,488	142,007
3	Income from Rechargeable Works	1,000	1,621,474	1,620,474	1,000	1,621,474	1,620,474
	Investment Interest	20,000	130,154	110,154	20,000	130,154	110,154
4	Other Income	342,405	357,116	14,711	342,405	357,116	14,711
	Total Income	£8,704,531	£6,218,753	-£2,485,777	£8,704,531	£6,218,753	-£2,485,777
<u>Less Expenditure:</u>							
6	Capital Works	6,942,794	2,562,901	4,379,893	6,942,794	2,562,901	4,379,893
7	Environment Agency Precept	185,849	185,849	0	185,849	185,849	0
8	Maintenance Works	1,516,243	1,861,803	-345,560	1,516,243	1,861,803	-345,560
	Development Expenditure	0	0	0	0	0	0
9	Administration Charges	195,508	177,835	17,673	195,508	177,835	17,673
3	Cost of Rechargeable Works	0	1,578,822	-1,578,822	0	1,578,822	-1,578,822
5	Net Deficit/(Surplus) on Operating Accounts	0	-93,545	93,545	0	-93,545	93,545
	Total Expenditure	£8,840,394	£6,273,665	£2,566,729	£8,840,394	£6,273,665	£2,566,729
	Profit/(Loss) on disposal of Fixed Assets	0	2,338	2,338	0	2,338	2,338
10	Net Surplus/(Deficit)	-£135,863	-£52,574	£83,290	-£135,863	-£52,574	£83,290

From: 01 April 2023
To: 31 March 2024

Period To: 12
Year Ended: 31 March 2024

Notes	Balance Sheet as at 31-3-2024	Opening Balance £	Movement This Year £	Closing Balance £
11	Fixed Assets:			
	Land and Buildings	262,435	-28,233	234,202
	Plant and Equipment	391,703	-30,935	360,769
	Pumping Stations	0	0	0
	Shared Consortium Assets	0	0	0
		654,138	-59,168	594,970
	Current Assets:			
12	Bank Account	443,806	240,371	684,177
	Stock	5,552	-1,603	3,949
13	Trade Debtors	367,044	-292,554	74,490
19	Grant Due	0	0	0
14	Work in Progress	4,961	-4,061	900
15	Term Deposits	2,150,000	750,000	2,900,000
16,17	Drainage Rates and Special Levies Due	-51	692	640
18	Prepayments	0	0	0
	Prepayments to WMA	17,949	19,210	37,159
	Accrued Interest	0	0	0
	VAT Due	66,477	95,156	161,633
		3,055,736	807,211	3,862,948
	Less Current Liabilities:			
	Trade Creditors	262,437	-205,153	57,284
	Accruals	208,210	137,944	346,154
	Payroll Controls	0	0	0
	Debtors paid in advance	15,056	5,813	20,868
20	Loans due in less than one year	0	0	0
		485,702	-61,396	424,306
	Net Current Assets	2,570,034	868,607	3,438,642
	Less Long Term Liabilities:			
28	Net Pension Liability/(Asset)	-289,000	-180,000	-469,000
20	Loans due in more than one year	0	0	0
		-289,000	-180,000	-469,000
	Net Assets	£3,513,173	£989,439	£4,502,612
21	Reserves:			
	Earmarked			
19.	Grants Reserve	2,225,925	862,013	3,087,938
22	General Reserve	479,710	-154,637	325,072
23	Development Reserve	92,922	0	92,922
	Plant Reserve	305,827	0	305,827
	Capital Works Interest Reserve	0	102,064	102,064
24	Capital Works Reserve	77,600	0	77,600
		3,181,984	809,439	3,991,423
	Non-Distributable			
25	Revaluation Reserve	42,189	0	42,189
26	Pension Reserve	289,000	180,000	469,000
		331,189	180,000	511,189
	Total Reserves	£3,513,173	£989,439	£4,502,612



From: 01 April 2023
To: 31 March 2024

Period To: 12
Year Ended: 31 March 2024

Note Notes to the Accounts

1 Special Levies collected from constituent Billing Authorities were as follows:

	<u>Y-T-D Budget</u>	<u>Y-T-D Actual</u>
Broadland District Council	204,731	204,731
Great Yarmouth Borough Council	231,536	231,536
North Norfolk District Council	360,902	360,902
South Norfolk District Council	3,192	3,192
	800,361	800,361

2 The Highland Water Claim for 2023/24 has been paid by the Environment Agency (EA) to the Board in November, following the changes made in 2015 to the timetable (previously the payment was made in two installments - one in May and one in December).

3 A surplus of £42,652 has been made on Rechargeable Works.

4 Other Income for this year is made up as follows:

	<u>Y-T-D Budget</u>	<u>Y-T-D Actual</u>
4803 Shared Income from WMA	342,405	351,437
4800 Sundry Income	0	5,379
4802 Summons Costs	0	300
	342,405	357,116

5 The Net Operating Deficit/(Surplus) for this year to date is made up as follows:

	<u>Y-T-D Budget</u>	<u>Y-T-D Actual</u>
Labour Operations Account	0	-88,650
Mobile Plant Operations Account	0	-4,895
	0	-93,545

Detailed operating surpluses/(deficits) for the Labour Operations Account and each item of Mobile Plant are shown in the Labour and Plant Operations Reports, which can be made available to members on request.

6 The gross cost and net cost of each capital scheme is detailed on the schedule of capital works and approved by the Board annually, which is managed by the Project Development and Delivery Managers and can be made available to Members on request.

7 The EA Precept due for 2023/24 is payable to the EA on 31 May and the other half is payable to them on 30 November.

8 The detailed maintenance operations in each sub catchment is approved by the Board annually and shown on the schedule of maintenance works, as managed by the Operations Manager, which can be made available to Members on request. Expenditure is analysed as follows:

	<u>Y-T-D Budget</u>	<u>Y-T-D</u>
Labour Charges	370,724	368,675
Pump Attendance	14,250	16,298
Plant Charges	151,853	145,034
Insurance	42,683	39,510
Out-sourced repairs and maintenance	0	97,535
Materials	32,200	21,067
Plant Hire	4,000	4,967
Electricity	373,050	631,422
Telemetry	3,947	2,155
Professional Fees	0	0
Depreciation	0	0
Direct Works	992,707	1,326,662
5400 Technical Support Staff Costs	452,477	474,063
5450 Other Technical Support Costs	58,559	53,501
5500 Biodiversity Action Plan Costs	12,500	7,576
5600 Development Expenditure	0	0
Maintenance Works	1,516,243	1,861,803

From: 01 April 2023
To: 31 March 2024

Period To: 12
Year Ended: 31 March 2024

Note Notes to the Accounts

9(i) Administration charges largely reflect the Board's share of consortium expenditure (excluding the technical support costs, which are included in the maintenance works expenditure). Shared expenditure is monitored by the Consortium Management Committee and the Board every three months:

	<u>Y-T-D Budget</u>	<u>Y-T-D Actual</u>
6000 Administration Staff Costs	125,950	109,846
6001 Other Administration Costs	65,308	61,644
6200 Drainage Rates AV Increases/(Decreases)	0	-14
6100 Kettlewell House Depreciation	1,000	1,029
6400 Sundry Expenses	0	2,135
6500 Settlement Discount	3,250	3,196
	195,508	177,835

9(ii). **Consortium Charges**

Y-T-D Budget Y-T-D Actual

Expenses

Technical Support Staff (note 8)	452,477	474,063
Other Technical Support (note 8)	58,559	53,501
Administration Staff Costs (note 9i)	125,950	109,846
Other Administration Costs (Note 9i)	65,308	61,644

Shared Income from the WMA (note 4)	-342,405	-351,437
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Net Consortium Charge

359,889 347,617

10 At the time of preparing the Estimates, the Board planned to finance the estimated net deficit this year as follows:

	<u>Budget</u>
Development Reserve	0
Plant Reserve	0
General Reserve	-135,863
	<u>-135,863</u>

11 The movement in Fixed Assets is detailed in the Fixed Assets Register for 2023/24, which can be made available to members on request. Summarised movements are as follows:

	Land and Buildings	Plant and Equipment	Pumping Stations	Total
Cost				
Opening Balance as at 1-4-2023	422,699	955,294	412,722	1,790,715
(+) Additions	0	109,084	0	109,084
(-) Disposals	0	-21,000	0	-21,000
Closing Balance as at 31-3-2024	422,699	1,043,378	412,722	1,878,799
Depreciation				
Opening Balance as at 1-4-2023	160,264	563,590	412,722	1,136,576
(+) Depreciation Charge for year	28,233	124,852	0	153,086
(-) Accumulated depreciation written out on disposal	0	-5,833	0	-5,833
Closing Balance as at 31-3-2024	188,497	682,609	412,722	1,283,829
Net Book Value as at 31-03-2023	262,435	391,703	0	654,138
Net Book Value as at 31-3-2024	234,202	360,769	0	594,970

From: 01 April 2023
To: 31 March 2024

Period To: 12
Year Ended: 31 March 2024

Note Notes to the Accounts

- 12 The Bank Account balance will be kept to a minimum following the decision to invest additional working balances on the short term money market. The Bank Account is reconciled as follows:

	<u>2022/23</u>	<u>2023/24</u>
Opening Balance as at 1-4-2023 b/fwd	910,759	443,806
(+) Receipts	3,639,348	9,139,034
(-) Payments	-4,106,302	-8,898,662
(=) Closing Balance as at 31-3-2024 c/fwd	<u>443,806</u>	<u>684,177</u>

Balance on Statement as at 31-3-2024	453,044	684,143
Less: Unpresented Payments	-9,607	0
Add: Unpresented Receipts	368	34
Closing Balance as at 31-3-2024 c/fwd	<u>443,806</u>	<u>684,177</u>

- 13 Aged Debtor profile is currently as follows:

Debt period	Amount	Number of Debtors
<=30 days	74,272	10
>30 days and <=60 days	218	1
>60 days and <=90 days	0	0
>90 days	0	0
Total Trade Debtors	<u>74,490</u>	<u>11</u>

>90 days	Amount	Inv.Date	Originator
	0		
	<u>0</u>		

- 14 Work In Progress (WIP) is currently made up of the following jobs:

	Estimated Completion	Originator
REA010	900	31/05/2024 Operations Manager
	<u>900</u>	

- 15 Term Deposits are currently as follows:

Financial Institution	Capital	Investment Date	Maturity Date	Interest Rate
National Counties Building Society	250,000	05/01/2024	05/04/2024	5.15%
National Counties Building Society	250,000	11/12/2023	11/04/2024	5.24%
West Bromwich Building Society	250,000	15/03/2024	15/04/2024	4.98%
Melton Mowbray Building Society	500,000	11/03/2024	13/05/2024	5.10%
Vernon Building Society	250,000	16/01/2024	16/05/2024	5.05%
Saffron Building Society	500,000	16/11/2023	16/05/2024	5.35%
Principality Building Society	400,000	13/02/2024	13/06/2024	5.10%
Vernon Building Society	250,000	22/03/2024	24/06/2024	5.10%
National Counties Building Society	250,000	07/03/2024	08/07/2024	5.23%
	<u>2,900,000</u>			

- 16 Special Levies are due to be paid by Constituent Councils in two halves on 1 May and 1 November every year.



From: 01 April 2023
To: 31 March 2024

Period To: 12
Year Ended: 31 March 2024

Note Notes to the Accounts

17 Drainage Rates are paid by occupiers of agricultural land and/or buildings. There are currently 28 Ratepayers that have not paid their drainage rates for 2023/24, as compared to 3 Ratepayers this time last year. Summarised transactions for Drainage Rates and Special Levies during the year are as follows:

	<u>2022/23</u>	<u>2023/24</u>
Arrears b/fwd	30	-51
Drainage Ratepayers	315,910	347,490
Special Levies for the year	727,527	800,361
Payments Received	-1,044,409	-1,144,278
Annual Value Decrease	-2,859	-2,290
Annual Value Increase	1,399	1,503
New Assessments	1,459	788
Irrecoverables and write offs	-86	-61
Summons Collection Costs	225	375
Settlement Discount	-2,939	-3,196
Returned Amount	3,691	0
Paid Refund	0	0
Sundry adjustments	0	0
Arrears c/fwd	<u>-51</u>	<u>640</u>

18 These are prepayments made to UKPN for the Upper Thurne Pump Replacement Programme.

19 **Grants Reserve**

Grants Unapplied are those grants that we have received in advance of doing work on the following schemes:

	<u>2022/23</u>	<u>2023/24</u>
SCH02: Hickling Broad - Stubb Road (100%)	77	77
SCH05: Calthorpe Broad (100%)	403	403
SCH10: Halvergate Marshes WLMA (100%)	5,806	5,806
SCH19: Damgate Marshes (100%)	69	69
SCH65: Halvergate Phase 2 Delivery	0	0
SCH23: Shallam Dyke	2,721	2,721
SCH50: Parrots Feather: Norfolk County Council (100%)	2,448	2,448
SCH57: South Walsham GWP (100%)	40	40
SCH45: Hickling (100%)	26,505	26,505
SCH06: Stubb Mill Pump Replacement (45%)	4,185	4,185
SCH12: Muckfleet Survey & Options Appraisal	409	409
SCH13: Five Mile Pump Replacement (45%)	787	787
SCH14: Hermitage Pump/Structure Replacement (45%)	800	800
SCH15: Thurne Pumping Station (45%)	394	394
SCH27: Ludham Bridge	2,350	2,350
SCH60: Tunstall Pumping Station Emergency Works (45%)	2,684	2,684
SCH07: Potter Heigham Automatic Weedscreen	4,632	4,632
SCH09: River Yare Pumping Station Improvement	2,477	2,477
SCH32: Eastfield Pumping Station Auto Weedscreen	2,066	2,066
SCH33: Tonnage Bridge Pumping Station Auto Weedscreen	0	0
SCH08: St Benet's Pumping Station	14,230	14,230
SCH67: Horsey Boat Dyke Culvert Works FCERM7 Study	9,564	9,564
SCH69: Stokesby PS Bypass FCERM7 Study	11,686	11,686
SCH70: Tunstall PS Bypass FCERM7 Study	28,194	28,194
SCH71: Broads Culvert Surveys	18,055	18,055
SCH73: Muckfleet Bank Improvements	154,725	127,731
SCH74: Martham Boat Dyke Culvert Study	30,229	30,229
SCH77: River Yare Water Level Management Improvements	308,285	473,443
SCH78: River Restoration Officer	5,966	1,172
SCH79: River Bure FCERM7 Study	403,693	383,441
SCH80: Upper Thurne Integrated Improvement Works	1,182,442	1,931,755
SCH81: LAPSIP Broadland Peatcams	0	-418
	<u>2,225,925</u>	<u>3,087,938</u>



From: 01 April 2023
To: 31 March 2024

Period To: 12
Year Ended: 31 March 2024

Note Notes to the Accounts

	£
Grant Reserve as at 1-4-2023 b/fwd	2,225,925
Add Grants Received	3,424,914
Less Grant Applied	-2,562,901
Grant Reserve as at 31-3-2024	<u>3,087,938</u>

20 There are currently no outstanding Public Works Loans.

21 The Reserves are managed in accordance with the Capital Financing and Reserves Policy, as approved by the Board on 18 January 2021. This policy is available for viewing on the Board's website.

22 Movements on the General Reserve are made up as follows:

	<u>2022/23</u>	<u>2023/24</u>
Opening Balance, as at 1-4-2023 b/fwd	633,176	479,710
Net Surplus/(Deficit) for the year	-153,467	-52,574
Net transfer (to)/from Development Reserve	0	0
Net transfer (to)/from Capital Works Interest Reserve	0	-102,064
Net transfer (to)/from Capital Works Reserve	0	0
Revaluation Reserve adjustment	0	0
Closing Balance, as at 31-3-2024 c/fwd	479,710	325,072

23 The purpose of the Development Reserve is to reduce the impact on drainage rates from development that takes place in the area. The Board charges developers a standard rate per impermeable hectare for agricultural land which is developed and becomes a hard standing area, such as housing, roadways etc. The money is credited to this Reserve (earmarked to the sub catchment) and then used to reduce the gross cost of capital work needed to cater for the additional flows arising from such development. The income for this Reserve therefore comes exclusively from developers and is used to help fund improvement works that are necessary because of development. The Development Reserve is currently made up as follows:

	<u>2022/23</u>	<u>Tfr from Gen. Reserve</u>	<u>Tfr to Gen. Reserve</u>	<u>2023/24</u>
Muckfleet and South Flegg (Former Sub District)	72,702	0	0	72,702
Middle Bure (Former Sub District)	4,458	0	0	4,458
Chapelfield	427	0	0	427
Ashtree	12,474	0	0	12,474
Caister Village	2,861	0	0	2,861
	92,922	0	0	92,922

24 The Capital Works Reserve largely represents the committed cost of capital schemes that the Board has approved where suppliers have not actually invoiced for work, either due to slippage in the programme or other issues with the contract. The advantage to the Board of committing scheme costs at the time contracts are awarded is that grant aid can be claimed in advance of incurring the expenditure, and, the year end balance of the General Reserve does not fluctuate significantly. The Capital Works Reserve is currently made up as follows:

	<u>2022/23</u>	<u>Tfr from Gen. Reserve</u>	<u>Tfr to Gen. Reserve</u>	<u>2023/24</u>
SCH27: Ludham Bridge Pumping Station Refurbishment	5,100	0.00	0	5,100
SCH60: Tunstall Pump Replacement (Emergency Works)	6,000	0.00	0	6,000
SCH32: Eastfield Weedscreen	6,500	0.00	0	6,500
Pumping Station Works	30,000	0.00	0	30,000
Stokesby Main Drain Reprofiling	20,000	0.00	0	20,000
Wayford Mill Drain Bund	6,000	0.00	0	6,000
Ludham Bridge Boatyard - Making good old Pumping Station	4,000	0.00	0	4,000
	77,600	0.00	0	77,600

From: 01 April 2023
To: 31 March 2024

Period To: 12
Year Ended: 31 March 2024

Note Notes to the Accounts

25 Movements on the Revaluation Reserve are made up as follows:

	<u>2023/24</u>
Opening Balance, as at 1-4-2023 b/fwd	42,189
Less:	
Pumping Station Depreciation	<u>0</u>
Closing Balance, as at 31-3-2024 c/fwd	42,189

26(i) The Board provides its employees with access to the Local Government Pension Scheme but does not need to Account for this as a defined benefit pension scheme to comply with the limited assurance audit regime. However the Board has chosen to do so because it does have a pension liability/(asset), which has been calculated by the LGPS Fund Actuary as at 31 March 2024.

26(ii) The Board is a member of the Water Management Alliance Consortium and as such also has a proportion of the pension liability for the shared staff that are employed by King's Lynn IDB, t/a the Water Management Alliance. The Fund Actuary for Norfolk County Council has prepared a separate Report for the Water Management Alliance, which identifies a notional net pension asset of £744,000 as at 31 March 2024 that is shared by all 6 Member Boards. The Board's share of this pension liability is set out every year in the WMAs Basis of Apportionment, which was approved by the Board on 30 January 2023.

27 Related Party Disclosures

(i) The Board is a full member of Anglia Farmers Ltd, an agricultural purchasing cooperative. Several members of the Board are also shareholders of this organisation. The Board made payments of £444,390.22 to this company during the reporting period.

(ii) The following Board members have performed pump attendant and maintenance duties at the Board's pumping stations during the year, for which they have received an allowance. Mr Wharton received £750.00 (net) and Mr Wright received £0.00 from the Board for pump attendant duties.

(iii) All elected members of the Board pay drainage rates either as individuals, Partners in Partnerships, or as Directors of limited companies; the exact nature of which can be found in the Rate Book as at 1 April 2023.

(iv) The Board is a member of the Water Management Alliance Consortium, who provide administrative and technical support services to the Board. The Board has 3 representatives who serve on the Consortium Management Committee, that include the Chairman and the 2 Vice Chairmen of the Board. The Chairman received £3,500.00 Chairman's Allowance for the period of 01.11.23-31.10.24.

(vi) The Board has paid £1,508.81 (net) to Chapman Farms Ltd during the reporting period for renting space to house telemetry equipment at Thunderhill and for renting the land to house Somerton Auxilliary Pumping Station Kiosk for the period of August 2023 to July 2024. The Board member Mr J Chapman is a Director in this company.

(vii) The Board has paid £0.00 for renting land at Horsey Pumping Station. The Board member, Mr Buxton of Horsey Estates, owns this land.

(viii) The Board uses Rating Software for the collection of Drainage Rates known as DRS. This software is owned by South Holland IDB and was developed by Mr P J Camamile, the Chief Executive. The software is supported at no cost to the Board by Byzantine Ltd. Mr P J Camamile is the Company Secretary of Byzantine Ltd and his wife Mrs P Camamile is a Director. Both are shareholders.

Recommended Actions:

1. To approve the Financial Report for the period ending 31-3-2024.

S JEFFREY BSc (Hons) FCCA CPFA
FINANCE & RATING MANAGER

From: 01 April 2023
 To: 31 March 2024

Period To: 12
 Year Ended: 31 March 2024

Our ID	Maintenance Works	Actual 2022/23 £	Actual 2023/24 £	Annual Estimate £	Variance £
Smallburgh					
CMT001P	Hickling Catchment	12,169	18,879	10,321	-8,558
CMT150P	Stubb Mill Catchment	1,894	3,024	1,422	-1,602
CMT002P	Heigham Holmes Catchment	0	383	2,133	1,750
CMT003P	Potter Heigham Catchment	8,385	5,532	5,688	156
CMT004P	Horsefen Ludham Catchment	3,391	0	3,555	3,555
CMT005P	Horning Catchment	10,127	748	4,266	3,518
CMT149P	Irstead Catchment	368	0	711	711
CMT006P	Ludham Bridge Catchment	4,496	7,887	3,555	-4,332
CMT008P	Catfield Catchment	1,026	0	0	0
CMT009P	Sutton Catchment	0	3,995	0	-3,995
CMT010P	Chapelfield Catchment	8,327	3,262	0	-3,262
CMT011P	East Ruston Catchment	8,290	8,786	7,110	-1,676
CMT012P	Wayford Bridge Catchment	452	0	24	24
CMT151P	St Benets Catchment	3,705	3,131	4,977	1,846
CMT046G	Gravitational	0	1,475	0	-1,475
		62,629	57,101	43,762	-13,338
Middle Bure					
CMT024P	Hermitage Catchment	12,289	13,520	8,532	-4,988
CMT025P	Upton Dole Catchment	18,866	12,692	14,240	1,548
		31,155	26,212	22,772	-3,439
Repps					
CMT020P	Thurne Catchment	0	70	7,110	7,040
CMT021P	Repps Catchment	2,504	11,575	3,555	-8,020
CMT022P	Martham Catchment	6,123	6,810	3,555	-3,255
		8,627	18,454	14,220	-4,234
Happisburgh					
CMT027P	Brograve Catchment	26,109	43,443	36,353	-7,090
CMT028P	Horsey Catchment	8,617	9,932	11,376	1,444
CMT147P	Somerton North Catchment	6,652	4,789	10,685	5,897
CMT029P	Somerton South Catchment	9,934	12,532	2,844	-9,688
		51,313	70,696	61,258	-9,438
Lower Bure					
CMT121P	Tunstall Catchment	26,556	23,524	30,940	7,416
CMT122P	Five Mile Catchment	11,548	7,341	20,628	13,287
CMT123P	Ashtree Catchment	11,954	8,555	7,901	-654
CMT124P	Breydon Catchment	35,062	49,207	54,036	4,829
CMT125P	Sevenmile Catchment	16,046	5,200	24,885	19,685
CMT148P	Berney Catchment	1,657	0	4,266	4,266
ESA	Halvergate ESA/WM	2,067	1,979	10,667	8,688
		104,889	95,806	153,322	57,516
Muckfleet					
CMT031P	Mautby Catchment	6,854	15,248	18,509	3,261
CMT032P	Caister Village (new 2020/21)	0	0	0	0
CMT034P	Stokesby Catchment	25,498	32,777	19,642	-13,135
DRN035	Hemsby and Ormesby Catchment	0	0	3,555	3,555
		32,352	48,025	41,706	-6,319
Lower Yare First - Buckenham					
CMT153P	Buckenham Catchment	0	0	0	0
Lower Yare First - Postwick					
CMT152P	Postwick Catchment	0	4,512	0	-4,512
Lower Yare Fourth					
CMT154P	Cantley Catchment	0	0	0	0
	DRAINS MAINTENANCE	290,966	320,806	337,041	16,235

From: 01 April 2023
 To: 31 March 2024

 Period To: 12
 Year Ended: 31 March 2024

Our ID	Maintenance Works	Actual 2022/23 £	Actual 2023/24 £	Annual Estimate £	Variance £
Smallburgh					
P001	Hickling Eastfield Pumping Station	17,401	33,090	16,763	-16,327
P150	Hickling Stubb Pumping Station	36,136	7,933	8,269	336
P002	Heigham Holmes Pumping Station	12,018	20,869	22,037	1,169
P003	Potter Heigham Pumping Station	24,414	46,521	11,828	-34,693
P004	Horsefen Pumping Station	8,255	14,510	10,197	-4,313
P005	Horning Grove	15,779	21,703	17,419	-4,284
P149	Irstead Pumping Station	5,440	3,250	7,681	4,431
P035	Ludham Bridge Pumping Station North	17,719	32,988	6,532	-26,456
P036	Ludham Bridge Pumping Station South	8,280	2,525	13,328	10,804
P008	Catfield Pumping Station	8,618	4,938	10,709	5,771
P009	Sutton Pumping Station	17,591	16,811	7,651	-9,160
P010	Chapelfield Pumping Station	18,463	46,598	7,000	-39,598
P011	East Ruston Pumping Station (Tonnage Bridge)	10,704	16,783	14,139	-2,645
P012	Wayford Bridge Pumping Station	3,756	6,295	12,290	5,995
CMT051G	Sutton Scheme	5,337	1,606	7,647	6,041
P151	St Benets Pumping Station	17,594	12,994	13,656	662
		227,506	289,415	187,147	-102,268
Middle Bure					
P024	Hermitage Pumping Station	15,053	10,626	10,851	225
P025	Upton Dole Pumping Station	27,459	33,380	27,820	-5,560
P160	South Walsham	0	0	0	0
		42,512	44,006	38,671	-5,335
Repps					
P020	Thurne Pumping Station	8,442	10,236	11,775	1,539
P021	Repps Pumping Station	12,747	22,669	11,392	-11,277
P022	Martham Pumping Station	26,188	34,780	17,282	-17,498
		47,377	67,685	40,449	-27,236
Happisburgh					
P027	Brograve Pumping Station	64,252	173,904	49,832	-124,072
P028	Horsey Pumping Station	14,927	27,473	16,622	-10,850
P030	Somerton Auxiliary	1,831	4,297	6,829	2,532
P147	Somerton North Pumping Station	18,250	28,788	27,232	-1,556
P029	Somerton South Pumping Station	17,385	14,832	12,895	-1,937
		116,644	249,293	113,410	-135,883
Lower Bure					
P121	Tunstall Pumping Station	46,764	62,416	30,682	-31,734
P122	Five Mile Pumping Station	12,940	47,583	11,282	-36,301
P123	Ashtree Pumping Station	11,300	12,269	18,584	6,315
P124	Breydon Pumping Station	64,808	33,558	42,182	8,624
P125	Seven Mile Pumping Station	80,418	474	14,554	14,080
P148	Berney Pumping Station	-17,983	7,041	10,212	3,170
P126	Stracey Arms Intake	5,444	12,459	6,963	-5,496
		203,690	175,799	134,460	-41,340
Muckfleet					
P031	Mautby Pumping Station	34,976	42,187	35,768	-6,419
P034	Stokesby Pumping Station	52,628	75,089	48,579	-26,510
		87,604	117,276	84,347	-32,928
Lower Yare First - Buckenham					
P153	Buckenham Pumping Station	7,834	17,615	17,206	-408
Lower Yare First - Postwick					
P152	Postwick Pumping Station	21,174	27,691	24,611	-3,079
Lower Yare Fourth					
P154	Cantley Pumping Station	11,973	17,077	15,364	-1,713
PUMPING STATIONS		766,314	1,005,856	655,666	-350,190
DIRECT WORKS		1,057,280	1,326,662	992,707	-333,955
TECHNICAL SUPPORT STAFF COSTS		379,024	474,063	452,477	-21,586
OTHER TECHNICAL SUPPORT COSTS		56,686	53,501	58,559	5,058
BIODIVERSITY ACTION PLAN COSTS		10,958	7,576	12,500	4,924
DEVELOPMENT EXPENDITURE		2,273	0	0	0
MAINTENANCE WORK		£1,506,221	£1,861,803	£1,516,243	-£345,559
P SEMMENCE OPERATIONS MANAGER					

From: 01 April 2023
 To: 31 March 2024

 Period To: 12
 Year Ended: 31 March 2024

ID	Direct Works Analysis	Actual	Labour	Plant	Pump	Electricity	Insurance	Out-sourced			Plant Hire	Professional Fees
		2023/24	Charges	Charges	Attendants			R & M	Telemetry	Materials		
		£	£	£	£	£	£	£	£	£	£	£
Smallburgh												
CMT001P	Hickling Catchment	18,878.87	8,658.51	4,777.00	0.00	0.00	0.00	3,462.50	0.00	555.86	1,425.00	0.00
CMT150P	Stubb Mill Catchment	3,024.00	725.00	525.00	0.00	0.00	0.00	0.00	0.00	1,774.00	0.00	0.00
CMT002P	Heigham Holmes Catchment	383.00	246.50	136.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CMT003P	Potter Heigham Catchment	5,532.25	1,450.00	1,312.00	0.00	0.00	0.00	1,973.00	0.00	653.25	144.00	0.00
CMT004P	Horsefen Ludham Catchment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CMT005P	Horning Catchment	748.00	496.00	252.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CMT149P	Irstead Catchment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CMT006P	Ludham Bridge Catchment	7,887.00	4,263.00	3,024.00	0.00	0.00	0.00	0.00	0.00	600.00	0.00	0.00
CMT008P	Catfield Catchment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CMT009P	Sutton Catchment	3,994.50	1,870.50	1,524.00	0.00	0.00	0.00	600.00	0.00	0.00	0.00	0.00
CMT010P	Chapelfield Catchment	3,261.50	1,711.00	1,305.50	0.00	0.00	0.00	245.00	0.00	0.00	0.00	0.00
CMT011P	East Ruston Catchment	8,786.00	4,672.00	3,869.00	0.00	0.00	0.00	0.00	0.00	245.00	0.00	0.00
CMT012P	Wayford Bridge Catchment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CMT051G	Sutton Scheme	1,606.00	0.00	0.00	0.00	0.00	0.00	1,416.00	0.00	190.00	0.00	0.00
CMT151P	St Benets Catchment	3,130.60	1,348.50	976.50	0.00	0.00	0.00	805.60	0.00	0.00	0.00	0.00
CMT046G	Gravitational	1,475.00	560.00	0.00	0.00	0.00	0.00	915.00	0.00	0.00	0.00	0.00
		58,706.72	26,001.01	17,701.50	0.00	0.00	0.00	9,417.10	0.00	4,018.11	1,569.00	0.00
Middle Bure												
CMT024P	Hermitage Catchment	13,519.58	6,984.50	2,814.00	0.00	0.00	0.00	457.50	0.00	3,263.58	0.00	0.00
CMT025P	Upton Dole Catchment	12,692.21	7,846.00	2,246.00	0.00	0.00	0.00	0.00	0.00	1,760.21	840.00	0.00
		26,211.79	14,830.50	5,060.00	0.00	0.00	0.00	457.50	0.00	5,023.79	840.00	0.00
Repps												
CMT020P	Thurne Cachment	70.00	0.00	0.00	0.00	0.00	0.00	70.00	0.00	0.00	0.00	0.00
CMT021P	Repps Catchment	11,574.61	6,470.00	4,085.50	0.00	0.00	0.00	600.00	0.00	419.11	0.00	0.00
CMT022P	Martham Catchment	6,809.79	3,257.00	2,345.50	0.00	0.00	0.00	0.00	0.00	1,207.29	0.00	0.00
		18,454.40	9,727.00	6,431.00	0.00	0.00	0.00	670.00	0.00	1,626.40	0.00	0.00
Happisburgh												
CMT027P	Brograve Catchment	43,443.12	20,717.00	15,467.00	0.00	0.00	0.00	4,871.50	0.00	925.12	1,462.50	0.00
CMT028P	Horsey Catchment	9,932.25	5,669.50	2,047.00	0.00	0.00	0.00	1,620.00	0.00	295.75	300.00	0.00
CMT147P	Somerton North Catchment	4,788.50	2,131.50	1,737.00	0.00	0.00	0.00	0.00	0.00	245.00	675.00	0.00
CMT029P	Somerton South Catchment	12,532.45	5,310.00	4,287.00	0.00	0.00	0.00	0.00	0.00	2,935.45	0.00	0.00
		70,696.32	33,828.00	23,538.00	0.00	0.00	0.00	6,491.50	0.00	4,401.32	2,437.50	0.00
Lower Bure												
CMT121P	Tunstall Catchment	23,524.00	12,281.50	10,141.50	0.00	0.00	0.00	688.50	0.00	412.50	0.00	0.00
CMT122P	Five Mile Catchment	7,341.00	3,683.00	3,358.00	0.00	0.00	0.00	300.00	0.00	0.00	0.00	0.00
CMT123P	Ashtree Catchment	8,555.00	4,408.00	3,902.00	0.00	0.00	0.00	0.00	0.00	245.00	0.00	0.00
CMT124P	Breydon Catchment	49,207.00	28,173.50	21,033.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CMT125P	Seven Mile Catchment	5,200.00	3,016.00	2,184.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CMT148P	Berney Catchment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ESA	Halvergate ESA/WM	1,979.16	1,702.00	0.00	0.00	0.00	0.00	0.00	0.00	277.16	0.00	0.00
		95,806.16	53,264.00	40,619.00	0.00	0.00	0.00	988.50	0.00	934.66	0.00	0.00
Muckfleet												
CMT031P	Mautyby Catchment	15,247.67	7,385.00	4,856.00	0.00	0.00	0.00	0.00	0.00	3,006.67	0.00	0.00
CMT032P	Caister Village (new 2020/21)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CMT034P	Stokesby Catchment	32,777.17	13,852.50	10,831.50	0.00	0.00	0.00	5,917.50	0.00	2,055.67	120.00	0.00
DRN035	Hemsby and Ormesby Catchment	0.00										
		48,024.84	21,237.50	15,687.50	0.00	0.00	0.00	5,917.50	0.00	5,062.34	120.00	0.00
Lower Yare First - Buckenham												
CMT153P	Buckenham Catchment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lower Yare First - Postwick												
CMT152P	Postwick Catchment	4,512.00	2,349.00	1,953.00	0.00	0.00	0.00	210.00	0.00	0.00	0.00	0.00
Lower Yare Fourth												
CMT154P	Cantley Catchment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DRAINS MAINTENANCE		322,412.23	161,237.01	110,990.00	0.00	0.00	0.00	24,152.10	0.00	21,066.62	4,966.50	0.00

From: 01 April 2023
 To: 31 March 2024

 Period To: 12
 Year Ended: 31 March 2024

ID	Direct Works Analysis	Actual 2023/24 £	Labour Charges £	Plant Charges £	Pump Attendants £	Electricity £	Insurance £	Out-sourced R & M £	Telemetry £	Materials £	Plant Hire £	Professional Fees £
Smallburgh												
P001	Hickling Eastfield Pumping Station	33,090.23	8,999.00	0.00	-750.00	12,445.06	1,067.84	11,309.35	18.98	0.00	0.00	0.00
P150	Hickling Stubb Pumping Station	7,933.27	3,891.00	0.00	750.00	1,774.95	1,067.84	430.52	18.96	0.00	0.00	0.00
P002	Heigham Holmes Pumping Station	20,868.54	1,554.00	0.00	750.00	17,341.24	1,067.83	136.49	18.98	0.00	0.00	0.00
P003	Potter Heigham Pumping Station	46,521.15	8,160.00	580.00	0.00	32,589.49	1,067.84	4,104.84	18.98	0.00	0.00	0.00
P004	Horsefen Pumping Station	14,510.38	1,369.00	0.00	0.00	11,585.08	1,067.84	469.48	18.98	0.00	0.00	0.00
P005	Horning Pumping Station	21,703.18	740.00	0.00	0.00	19,718.39	1,067.84	157.97	18.98	0.00	0.00	0.00
P149	Irstead Pumping Station	3,249.80	869.50	0.00	1,875.00	-742.00	1,067.84	160.50	18.96	0.00	0.00	0.00
P035	Ludham Bridge Pumping Station North	32,987.90	5,447.00	0.00	750.00	25,684.22	1,067.84	19.86	18.98	0.00	0.00	0.00
P036	Ludham Bridge Pumping Station South	2,524.67	1,018.50	0.00	750.00	-285.07	1,067.84	-45.58	18.98	0.00	0.00	0.00
P008	Catfield Pumping Station	4,937.59	1,350.50	0.00	750.00	1,604.03	1,067.84	146.24	18.98	0.00	0.00	0.00
P009	Sutton Pumping Station	16,811.25	2,035.00	40.00	0.00	13,216.72	1,067.84	432.71	18.98	0.00	0.00	0.00
P010	Chapelfield Pumping Station	46,597.63	4,965.00	11,250.00	0.00	22,678.95	1,067.84	6,616.86	18.98	0.00	0.00	0.00
P011	East Ruston Pumping Station	16,783.20	5,076.00	0.00	0.00	10,452.40	1,067.84	167.98	18.98	0.00	0.00	0.00
P012	Wayford Bridge Pumping Station	6,295.33	1,350.50	0.00	0.00	3,718.45	1,067.84	139.56	18.98	0.00	0.00	0.00
P151	St Benets Pumping Station	12,994.48	4,888.50	0.00	0.00	5,981.73	1,067.84	1,037.45	18.96	0.00	0.00	0.00
		287,808.60	51,713.50	11,870.00	4,875.00	177,763.64	16,017.59	25,284.23	284.64	0.00	0.00	0.00
Middle Bure												
P024	Hermitage Pumping Station	10,625.82	5,784.00	0.00	750.00	2,926.27	1,067.84	78.73	18.98	0.00	0.00	0.00
P025	Upton Dole Pumping Station	33,380.05	6,669.50	80.00	750.00	23,866.88	1,067.84	926.85	18.98	0.00	0.00	0.00
P160	South Walsham	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		44,005.87	12,453.50	80.00	1,500.00	26,793.15	2,135.68	1,005.58	37.96	0.00	0.00	0.00
Repps												
P020	Thurne Pumping Station	10,235.65	573.50	40.00	750.00	7,723.60	1,067.84	61.73	18.98	0.00	0.00	0.00
P021	Repps Pumping Station	22,669.38	6,445.00	40.00	750.00	13,775.29	1,067.84	572.27	18.98	0.00	0.00	0.00
P022	Martham Pumping Station	34,780.11	4,617.50	40.00	0.00	28,776.12	1,067.84	259.67	18.98	0.00	0.00	0.00
		67,685.14	11,636.00	120.00	1,500.00	50,275.01	3,203.52	893.67	56.94	0.00	0.00	0.00
Happisburgh												
P027	Brograve Pumping Station	173,903.97	31,912.00	18,470.00	0.00	100,091.77	1,067.84	22,343.38	18.98	0.00	0.00	0.00
P028	Horsey Pumping Station	27,472.54	4,407.00	0.00	1,673.00	20,188.95	1,067.84	116.77	18.98	0.00	0.00	0.00
P030	Somerton Auxillary	4,296.87	1,609.50	0.00	0.00	251.44	1,067.84	91.74	1,276.35	0.00	0.00	0.00
P147	Somerton North Pumping Station	28,787.67	3,297.00	40.00	0.00	21,275.10	1,067.84	3,088.75	18.98	0.00	0.00	0.00
P029	Somerton South Pumping Station	14,831.64	3,593.00	40.00	0.00	9,902.37	1,067.84	209.45	18.98	0.00	0.00	0.00
		249,292.69	44,818.50	18,550.00	1,673.00	151,709.63	5,339.20	25,850.09	1,352.27	0.00	0.00	0.00
Lower Bure												
P121	Tunstall Pumping Station	62,415.90	16,182.00	1,832.00	750.00	31,994.91	1,067.84	10,570.17	18.98	0.00	0.00	0.00
P122	Five Mile Pumping Station	47,582.86	7,154.00	0.00	0.00	39,268.78	1,067.84	73.26	18.98	0.00	0.00	0.00
P123	Ashtree Pumping Station	12,269.04	5,894.00	0.00	0.00	4,981.52	1,067.84	306.70	18.98	0.00	0.00	0.00
P124	Breydon Pumping Station	33,557.62	23,515.00	492.00	0.00	8,097.51	1,067.84	366.29	18.98	0.00	0.00	0.00
P125	Seven Mile Pumping Station	474.21	6,392.50	260.00	0.00	-8,323.96	1,067.84	863.45	214.38	0.00	0.00	0.00
P148	Berney Pumping Station	7,041.12	203.50	0.00	0.00	5,712.40	1,067.84	38.40	18.98	0.00	0.00	0.00
P126	Stracey Arms Intake	12,458.68	1,776.00	0.00	0.00	4,249.43	1,067.84	5,346.43	18.98	0.00	0.00	0.00
		175,799.43	61,117.00	2,584.00	750.00	85,980.59	7,474.88	17,564.70	328.26	0.00	0.00	0.00
Muckfleet												
P031	Mautby Pumping Station	42,186.69	5,343.00	300.00	1,500.00	32,429.61	1,067.84	1,527.26	18.98	0.00	0.00	0.00
P034	Stokesby Pumping Station	75,088.88	14,888.50	540.00	1,500.00	56,359.83	1,067.84	713.73	18.98	0.00	0.00	0.00
		117,275.57	20,231.50	840.00	3,000.00	88,789.44	2,135.68	2,240.99	37.96	0.00	0.00	0.00
Lower Yare First - Buckenham												
P153	Buckenham Pumping Station	17,614.62	481.00	0.00	1,500.00	14,524.93	1,067.84	21.89	18.96	0.00	0.00	0.00
Lower Yare First - Postwick												
P152	Postwick Pumping Station	27,690.92	3,747.00	0.00	0.00	22,743.40	1,067.84	113.72	18.96	0.00	0.00	0.00
Lower Yare Fourth												
P154	Cantley Pumping Station	17,077.07	1,239.50	0.00	1,500.00	12,842.62	1,067.84	408.15	18.96	0.00	0.00	0.00
PUMPING STATIONS		1,004,249.91	207,437.50	34,044.00	16,298.00	631,422.41	39,510.07	73,383.02	2,154.91	0.00	0.00	0.00
DIRECT WORKS		£1,326,662.14	£368,674.51	£145,034.00	£16,298.00	£631,422.41	£39,510.07	£97,535.12	£2,154.91	£21,066.62	£4,966.50	£0.00

 P SEMMENCE
 OPERATIONS MANAGER

From: 01 April 2023
To: 31 March 2024

Period To: 12
Year Ended: 31 March 2024

Plant ID	Mobile Plant Operations Account	Notional Income	Charge		Units Worked	PL01 R & M	PL02 Fuel Oil Lub	PL03 Parts	PL04 3rd Party R & M	PL05 Licence & Ins	Services	PL06 Depn	Total Expenditure	Over (Under) Recovery
			Unit Rate	Out Unit										
M41	Doosan 14T Excavator	34,969.50	19.00	Hour	1,841	3,311.50	11,678.01	1,931.77	0.00	840.00	3,567.69	12,081.96	33,410.93	1,558.57
M41A	Extension Arm	0.00	0.00	Hour	0	610.50	0.00	549.16	0.00	0.00	0.00	569.52	1,729.18	-1,729.18
M42	Doosan 14T Excavator	30,267.00	19.00	Hour	1,593	4,967.00	9,337.82	8,299.90	0.00	840.00	1,126.60	12,081.96	36,653.28	-6,386.28
M42A	Extension Arm	0.00	0.00	Hour	0	370.00	0.00	510.92	0.00	0.00	0.00	569.52	1,450.44	-1,450.44
	Excavators	65,236.50			3,433.50	9,259.00	21,015.83	11,291.75	0.00	1,680.00	4,694.29	25,302.96	73,243.83	-8,007.33
M33	Flail Head - Mower	12,130.00	10.00	Hour	1,213	1,054.50	0.00	301.80	0.00	0.00	0.00	1,407.12	2,763.42	9,366.58
M43	New Holland Tractor	31,164.00	24.00	Hour	1,299	2,120.00	6,751.03	3,781.82	0.00	840.00	0.00	20,509.32	34,002.17	-2,838.17
M44	Herder Hedge Cutter with Wire Watcher	0.00	0.00	N/A	0	906.50	0.00	113.37	0.00	0.00	0.00	10,492.80	11,512.67	-11,512.67
	Tractors	43,294.00			2,511.50	4,081.00	6,751.03	4,196.99	0.00	840.00	0.00	32,409.24	48,278.26	-4,984.26
M03A	Herder Weedbasket (spare)	0.00	2.00	Hour	0	259.00	0.00	72.88	0.00	0.00	0.00	0.00	331.88	-331.88
M03B	Landreus Bucket	0.00	2.00	Hour	0	0.00	0.00	72.88	0.00	0.00	0.00	0.00	72.88	-72.88
M04A	Weedbasket	0.00	2.00	Hour	0	0.00	0.00	72.88	0.00	0.00	0.00	0.00	72.88	-72.88
M05A	Landreus Weedbasket	0.00	2.00	Hour	0	0.00	0.00	102.12	0.00	0.00	0.00	0.00	102.12	-102.12
M05B	Landreus Weedbasket (spare)	0.00	2.00	Hour	0	0.00	0.00	245.09	0.00	0.00	0.00	0.00	245.09	-245.09
M05C	Herder Weedbasket	871.00	2.00	Hour	436	1,812.50	0.00	808.77	0.00	0.00	0.00	846.48	3,467.75	-2,596.75
M05D	Herder Weedbasket	3,436.00	2.00	Hour	1,718	666.00	0.00	350.98	0.00	0.00	87.00	904.32	2,008.30	1,427.70
M05E	Weedbasket	2,501.00	2.00	Hour	1,251	738.50	0.00	1,458.96	0.00	0.00	0.00	649.92	2,847.38	-346.38
	Baskets/Buckets	6,808.00			3,404	3,476.00	0.00	3,184.56	0.00	0.00	87.00	2,400.72	9,148.28	-2,340.28
M20	Perkins GCB300A Generator	0.00	300.00	Week	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
M22	Selwood D200 Mobile pumps	9,000.00	150.00	Day	60	92.50	219.45	51.81	0.00	0.00	0.00	0.00	363.76	8,636.24
M22a	Selwood D200 Mobile pumps	12,450.00	150.00	Day	83	388.50	702.22	51.81	0.00	0.00	0.00	581.29	1,723.82	10,726.18
M26	Selwood D200 Pump (0516042SD)	900.00	150.00	Day	6	277.50	40.94	51.82	0.00	0.00	0.00	43.64	413.90	486.10
M27	Selwood D200 Pump (0516052SD)	9,150.00	150.00	Day	61	37.00	219.44	51.82	0.00	0.00	0.00	43.64	351.90	8,798.10
M29	Selwood S100 CAT C2.2 Super Silent Pump	600.00	50.00	Day	12	277.50	29.51	24.87	0.00	0.00	0.00	3,711.12	4,043.00	-3,443.00
M30	Selwood S100 CAT C2.2 Super Silent Pump	700.00	50.00	Day	14	222.00	220.75	24.86	0.00	0.00	0.00	3,711.12	4,178.73	-3,478.73
M56	Flygt Submersible Temporary Pump 6/8"	0.00	55.00	Day	0	0.00	0.00	3,793.67	0.00	0.00	0.00	0.00	3,793.67	-3,793.67
	Mobile Pumps and Generator	32,800.00			236	1,295.00	1,432.31	4,050.66	0.00	0.00	0.00	8,090.81	14,868.78	17,931.22
M23	LM186 TriAxle Flat Bed Trailer	490.00	35.00	Day	14	37.00	0.00	0.00	0.00	0.00	0.00	0.00	37.00	453.00
M51	LM186 Tri-Axle Trailer	1,680.00	35.00	Day	48	0.00	0.00	0.00	0.00	0.00	0.00	1,020.00	1,020.00	660.00
M53	Twin Axle Tipper Trailer	3,430.00	35.00	Day	98	0.00	0.00	0.00	0.00	0.00	0.00	2,368.32	2,368.32	1,061.68
M59	TT3017 Tipper Trailer	560.00	35.00	Day	16	0.00	0.00	0.00	0.00	0.00	0.00	380.56	380.56	179.44

From: 01 April 2023
To: 31 March 2024

Period To: 12
Year Ended: 31 March 2024

Plant ID	Mobile Plant Operations Account	Notional Income	Charge Unit Rate	Out Unit	Units Worked	PL01 R & M	PL02 Fuel Oil Lub	PL03 Parts	PL04 3rd Party R & M	PL05 Licence & Ins	Services	PL06 Depn	Total Expenditure	Over (Under) Recovery
	Trailers	6,160.00			160	37.00	0.00	0.00	0.00	0.00	0.00	3,768.88	3,805.88	2,354.12
M13	Comfort Space	0.00	220.00	Week	0	134.50	0.00	73.25	0.00	0.00	0.00	1,599.48	1,807.23	-1,807.23
M32	Welfare Unit - Boss Eco	9,856.00	220.00	Week	45	795.50	0.00	220.96	0.00	0.00	0.00	0.00	1,016.46	8,839.54
M39	Tool Space, Boss Cabins	5,577.00	165.00	Week	34	333.00	0.00	295.31	0.00	0.00	0.00	0.00	628.31	4,948.69
	Comfort Space/Welfare Units	15,433.00			79	1,263.00	0.00	589.52	0.00	0.00	0.00	1,599.48	3,452.00	11,981.00
M16	Polaris All Terrain Vehicle	1,000.00	500.00	Week	2	148.00	4.07	217.81	0.00	840.00	0.00	0.00	1,209.88	-209.88
M18	Trimble R10 GPS Level Equipment	60.00	60.00	Day	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	60.00
M21	2ft Towed Sheepsfoot Roller	0.00	30.00	Day	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
M35	Toyota Hilux AO69 CVM	100.00	50.00	Day	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00
M38	Telehandler	5,300.00	40.00	Hour	133	555.00	1,123.89	1,210.71	0.00	840.00	99.96	14,285.14	18,114.70	-12,814.70
M40	Fuel Bowser (Towable)	0.00	7.00	Day	0	629.00	0.00	588.11	0.00	28.00	0.00	649.08	1,894.19	-1,894.19
M49	Hot Water Pressure Washer	1,070.00	10.00	Hour	107	370.00	126.94	42.02	0.00	28.00	0.00	0.00	566.96	503.04
M54	Trimble R12i Model 60	7,860.00	60.00	Day	131	0.00	0.00	0.00	0.00	1,500.00	0.00	4,143.37	5,643.37	2,216.63
	Specialist Equipment	15,390.00			375.50	1,702.00	1,254.90	2,058.65	0.00	3,236.00	99.96	19,077.59	27,429.10	-12,039.10
	Mobile Plant Operations Account (this year)	£185,121.50			10,199.10	£21,113.00	£30,454.07	£25,372.13	£0.00	£5,756.00	£4,881.25	£92,649.68	£180,226.13	£4,895.37
	Mobile Plant Operations Account (last year)	£164,734.14			10,735.65	£16,432.00	£40,757.83	£7,581.21	£0.00	£5,532.00	£10,383.42	£104,239.48	£184,925.94	-£20,191.80

P SEMMENCE

From: 01 April 2023
To: 31 March 2024

Period To: 12
Year Ended: 31 March 2024

ID	Labour Operations Account	Actual 2022/23	Actual 2023/24	Annual Estimate	Variance
Work Done:					
7000	Labour and Workshop Charges	702,330.78	710,557.66	596,890	113,668
7005	Contributions from Contractors towards Supervision Costs	8,519.00	64,960.00	0	64,960
		710,849.78	775,517.66	596,890	178,628
Workshop Direct Costs: (4)					
7015	Workshop Salaries	142,206.66	151,941.24	142,001	-9,940
7025	Workshop Overtime	6,489.39	10,712.94	8,258	-2,455
7205	Plant Engineer Vehicle 4 - AF66 LSK (JA Old Truck - Pool Truck)	2,929.52	961.59	2,658	1,696
7225	Plant Engineer Vehicle 6 - ██████████ (Hire Vehicle)	175.74	0.00	0	0
7230	Plant Engineer - AO69 AWU ██████████	9,991.75	6,248.69	12,190	5,941
7232	MEICA Manager - AU69 YWJ ██████████	0.00	0.00	0	0
7235	Mechanical & Electrical Engineer - AP70 OWC ██████████	11,979.53	10,557.30	12,190	1,633
7236	Plant Engineer - AU21 WVH ██████████	12,347.13	11,861.85	12,190	328
7237	Mechanical & Electrical Engineer - AU21 WUV ██████████	11,114.65	9,638.09	12,190	2,552
		197,234.37	201,921.70	201,677	-244.25
In-Field Direct Costs: (5)					
7010	Basic Pay	67,636.13	80,010.96	83,999	3,988
7020	Overtime	18,663.48	15,255.81	24,305	9,049
7080	Call Out/Expenses	470.75	600.49	1,530	930
7100	Business Mileage	10,254.60	10,568.25	12,000	1,432
7110	Holiday Pay	12,783.39	7,450.57	15,000	7,549
7120	Sick Pay	1,311.56	394.16	0	-394
		111,119.91	114,280.24	136,834	22,553
CPE Direct Costs:					
7013	Basic Pay	62,260.16	61,272.32	63,417.24	2,145
7023	Overtime	19,378.06	19,360.12	15,730.52	-3,630
7083	Call Out/Expenses	21.25	331.66	0.00	-332
7103	Business Mileage	0.00	0.00	0.00	0
7113	Holiday Pay	7,513.17	6,724.31	0.00	-6,724
7123	Sick Pay	51.57	95.64	0.00	-96
7231	Water Level Management Operative - AO69 CVM ██████████	11,879.17	-2,946.10	12,190.00	15,136
7233	Maintenance Operative - AU69 ZWD ██████████ (now AU69 ZCX)	14,684.30	7,154.99	12,190.00	5,035
		115,787.68	91,992.94	103,527.77	11,535
Workshop Variable Overheads: (4) MEICA (████, █████, █████) and █████					
7085	Mobile Telephone Charges	3,124.37	2,414.88	1,200	-1,215
7090	Lone Worker Telephone Charges	612.00	612.00	1,630	1,018
7135	Employers NI Costs	19,458.91	20,220.17	17,166	-3,054
7145	Employers Pension Costs	35,742.93	38,360.53	35,706	-2,654
7155	Private Medical/Life Assurance	2,179.74	1,869.31	2,280	411
7245	Training Course Fees	310.87	2,267.00	2,000	-267
7255	Protective Clothing/Health and Safety	2,070.01	1,367.07	1,000	-367
7501	Tablets/Licence Fees	0.00	2,695.18	0	-2,695
		63,498.83	69,806.14	60,983	-8,824
In-Field Variable Overheads: (3) █████, █████, █████					
7070	Mobile Telephone Charges	1,340.62	512.10	900	388
7075	Lone Worker Telephone Charges	1,020.00	816.00	630	-186
7130	Employers NI Costs	16,759.79	12,101.82	12,226	125
7140	Employers Pension Costs	34,495.06	24,697.28	21,122	-3,576
7150	Life Assurance	1,501.83	526.32	1,710	1,184
7240	Training Course Fees	262.87	120.83	1,500	1,379
7250	Protective Clothing/Health and Safety	5,442.41	3,649.18	3,000	-649
7500	Tablets/Licence Fees	0.00	0.00	0	0
		60,822.58	42,423.53	41,088	-1,336
CPE In-Field Variable Overheads: (2) █████, █████					
7073	Mobile Telephone Charges	0.00	684.29	600	-84
7093	Lone Worker Telephone Charges	0.00	408.00	1,086	678
7133	Employers NI Costs	4,672.34	9,553.28	9,176	-377
7143	Employers Pension Costs	9,919.96	20,516.39	15,946	-4,570



Broads Drainage Board

From: 01 April 2023
To: 31 March 2024

Period To: 12
Year Ended: 31 March 2024

ID	Labour Operations Account	Actual 2022/23	Actual 2023/24	Annual Estimate	Variance
7153	Life Assurance	200.00	707.68	1,140	432
7243	Training Course Fees	0.00	0.00	1,000	1,000
7253	Protective Clothing/Health and Safety	0.00	0.00	1,000	1,000
		14,792.30	31,869.64	29,948.72	-1,920.92
	Fixed Supervision Overheads: (1)				
7160	Operations Manager - ██████ (AGAR)	567.32	0.00	0	0
7161	Operations Manager - ██████ (Other Employment Costs)	799.40	0.00	0	0
7215	Operations Manager - ██████ (AGAR)	69,256.29	71,417.52	67,394	-4,023
7216	Operations Manager - ██████ (Other Employment Costs)	2,441.54	2,911.67	1,700	-1,212
7210	Operations Manager - ██████ Vehicle AE72 WWA	9,111.31	10,274.32	12,190	1,916
7170	Operations Manager - Vehicle AF16 LSD (████)	-56.00	0.00	0	0
7234	Operations Manager - Vehicle AP70 OWA (████ - New)	0.00	94.07	0	-94
		82,119.86	84,697.58	81,284	-3,413
	Staff Costs (excluding depreciation)	611,380.99	604,789.31	475,652	-129,137
	Depreciation of Company Vehicles	33,994.54	32,202.46	46,213	14,011
	Staff Costs (including depreciation)	645,375.53	636,991.77	521,865	-115,126
	Workshop Overheads:				
7280	Martham Depot	2,000.31	2,692.98	5,000	2,307
7300	Business Rates	3,754.48	5,187.11	4,940	-247
7301	Refuse Collection	1,218.20	1,889.63	1,200	-690
7305	Electricity and Fuel	5,913.42	5,815.28	5,000	-815
7311	Printing and Stationary	107.50	99.28	450	351
7315	Heating Oil	0.00	0.00	0	0
7320	Repairs and Maintenance	3,011.23	3,620.61	4,175	554
7325	Insurance	0.00	0.00	0	0
7330	Depreciation	27,204.36	27,204.36	27,204	0
7260	Small Tools and Consumables	3,211.14	3,366.90	27,055	23,688
		46,420.64	49,876.15	75,024	25,148
	Net Operating Surplus/(Deficit)	£19,053.61	£88,649.74	£0	88,650

From: 01 April 2023
To: 31 March 2024

Period To: 12
Year Ended: 31 March 2024

ID	Labour Operations Account	Actual 2022/23	Actual 2023/24	Annual Estimate	Variance
Productive Hours:					
L017	██████████	1,939	1,909	2,083	-175
L002	██████████	1,985	1,924	2,266	-25,148
L010	██████████	1,926	1,856	2,062	-206
L018	██████████	1,901	1,883	2,200	-317
	In-Field	7,751	7,571	8,611	-25,846
L012	██████████	1,630	1,684	1,600	84
L005	██████████	1,553	1,678	1,800	-123
L027	██████████	1,604	1,533	1,775	-242
L028	██████████	1,661	1,855	1,700	155
	Workshop	6,447	6,750	6,875	-126
L011	██████████	2,094	2,110	2,271	-161
L023	██████████	2,210	2,217	2,237	-21
	CPE	4,304	4,327	4,508	-182
L015	Laser Civil Engineering Ltd	180	185	0	185
L026	Bear Terrain Ltd	820	1,912	0	1,912
L003	Robert Thain	175	2,557	0	2,557
L013	GDR Sales	0	9	0	9
L016	Paul V Thain	0	0	0	0
L021	Banham Farms Ltd	42	160	0	160
L001	Ben Goose	0	0	0	0
L030	Holmes Plant & Construction Ltd	0	2,539	0	2,539
L031	Pattisons (Anglia) Ltd	0	760	0	760
	Contractors	1,217	8,120	0	8,120
In-Field Cost/Hour:					
	Direct Cost	14.34	15.09	15.89	1
	Variable Overhead	7.85	5.60	4.77	-1
	Fixed Supervision Overhead (8/10ths)	7.60	2.09	7.55	5
	Depot Overhead (1/3rd)	2.00	2.20	2.90	1
		£31.79	£24.98	£31.11	-6
Workshop Cost/Hour:					
	Direct Cost	30.60	29.92	29.33	-1
	Variable Overhead	9.85	10.34	8.87	-1
	Fixed Supervision Overhead (1/10th)	1.14	0.29	1.18	1
	Depot Overhead (1/3rd)	2.40	2.46	3.64	1
		£43.99	£43.01	£43.02	0
CPE Cost/Hour:					
	Direct Cost	26.91	21.26	22.97	2
	Variable Overhead	3.44	7.37	6.64	-1
	Fixed Supervision Overhead (1/10th)	1.91	1.96	1.80	0
	Depot Overhead (1/3rd)	3.60	3.84	5.55	2
		£35.86	£34.43	£36.96	-3

From: 01 April 2023
To: 31 March 2024

Period To: 12
Year Ended: 31 March 2024

ID	Labour Operations Account	Actual 2022/23	Actual 2023/24	Annual Estimate	Variance
Holidays Taken:					
L012	[REDACTED]	24	31	32	-1
L017	[REDACTED]	32	30	35	-5
L002	[REDACTED]	32	25	34	-9
L010	[REDACTED]	28	29	27	2
L023	[REDACTED]	25	25	27	-2
L005	[REDACTED]	25	32	29	3
L027	[REDACTED]	23	26	26	-1
L028	[REDACTED]	22	23	26	-3
L018	[REDACTED]	30	31	35	-4
L011	[REDACTED]	28	28	32	-4
		269	280	303	-24
Sickdays/authorised absences:					
L012	[REDACTED]	1	0	0	0
L017	[REDACTED]	0	2	0	-2
L002	[REDACTED]	3	0	0	0
L010	[REDACTED]	12	2	0	-2
L023	[REDACTED]	0	1	0	-1
L005	[REDACTED]	0	1	0	-1
L028	[REDACTED]	3	18	0	-18
L028	[REDACTED]	1	0	0	0
L018	[REDACTED]	0	2	0	-2
L011	[REDACTED]	2	0	0	0
		22	26	0	-26
Covid 19 Quarantine:					
L012	[REDACTED]	0	0	0	0
L017	[REDACTED]	0	0	0	0
L002	[REDACTED]	0	0	0	0
L010	[REDACTED]	0	0	0	0
L006	[REDACTED]	0	0	0	0
L023	[REDACTED]	0	0	0	0
L005	[REDACTED]	4	0	0	0
L028	[REDACTED]	0	0	0	0
L028	[REDACTED]	2	0	0	0
L018	[REDACTED]	0	0	0	0
L011	[REDACTED]	0	0	0	0
		6	0	0	0

P SEMMENCE
OPERATIONS MANAGER

Personal information has been redacted to comply with The General Data Protection Regulation (GDPR)

From: 01 April 2023
 To: 31 March 2024

 Period To: 12
 Year Ended: 31 March 2024

Asset ID	Fixed Assets Register	Purchased/ Revalued	Depreciation Period (Yrs)	Capital Cost B/Fwd	Revaluation	Additions	Disposals	Capital Cost C/Fwd	Depreciation B/Fwd	Depreciation	Acc.dprn w/out on disopsal	Depreciation C/Fwd	Profit/(Loss)/ on Disposal	Net Book Value
M41	Doosan 14T Excavator	15/11/2020	7	84,573.52				84,573.52	27,184.41	12,081.96		39,266.37		45,307.15
M42	Doosan 14T Excavator	15/11/2020	7	84,573.52				84,573.52	27,184.41	12,081.96		39,266.37		45,307.15
	Excavators			169,147.04	0.00	0.00	0.00	169,147.04	54,368.82	24,163.92	0.00	78,532.74	0.00	90,614.30
M43	New Holland Tractor AO70 VXN	06/11/2020	5	95,710.00				95,710.00	45,743.41	20,509.32		66,252.73		29,457.27
M44	Herder Hedge Cutter with Wire Watcher	15/01/2021	7	73,450.00				73,450.00	25,378.65	10,492.80		35,871.45		37,578.55
	Tractors			169,160.00	0.00	0.00	0.00	169,160.00	71,122.06	31,002.12	0.00	102,124.18	0.00	67,035.82
M03A	Herder Weedbasket (spare)	01/04/2005	5	3,285.00				3,285.00	3,285.00	0.00		3,285.00		0.00
M03B	Landreus Bucket	05/05/2007	4	3,885.00				3,885.00	3,885.00	0.00		3,885.00		0.00
M04A	Weedbasket	20/12/2007	5	3,295.00				3,295.00	3,295.00	0.00		3,295.00		0.00
M05A	Landreus Weedbasket	01/11/2014	5	4,992.00				4,992.00	4,992.00	0.00		4,992.00		0.00
M05B	Landreus Weedbasket (spare)	01/11/2014	5	4,992.00				4,992.00	4,992.00	0.00		4,992.00		0.00
M05C	Herder Weedbasket	10/01/2020	7	5,925.00				5,925.00	2,751.06	846.48		3,597.54		2,327.46
M05D	Herder Weedbasket	01/10/2020	7	6,330.00				6,330.00	2,260.79	904.32		3,165.11		3,164.89
M05E	Weedbasket	28/06/2023	7	0.00		5,459.00		5,459.00	0.00	649.90		649.90		4,809.10
	Baskets			32,704.00	0.00	5,459.00	0.00	38,163.00	25,460.85	2,400.70	0.00	27,861.55	0.00	10,301.45
M28	Ford Ranger AE18 NMO	19/03/2018	3	20,095.05				20,095.05	20,095.05	0.00		20,095.05		0.00
M34	Toyota Hilux AO69 AWU (Inc Hard Canopy)	04/11/2019	3	21,544.48				21,544.48	21,544.48	0.00		21,544.48		0.00
M35	Toyota Hilux AO69 CVM (Inc Hard Canopy)	04/11/2019	3	21,713.26				21,713.26	21,713.26	0.00		21,713.26		0.00
M36	Toyota Hilux AU69 YWJ (Inc Hard Canopy)	04/11/2019	3	21,544.48				21,544.48	21,544.48	0.00		21,544.48		0.00
M45	Toyota Hilux AP70 OWC	15/12/2020	5	21,860.82				21,860.82	10,634.61	4,602.24		15,236.85		6,623.97
M46	Toyota Hilux AP70 OWA	15/12/2020	5	21,902.85				21,902.85	10,653.85	4,611.12		15,264.97		6,637.88
M47	Toyota Hilux AU21 WUV (Inc Hardtop/Glass Rear)	11/03/2021	5	22,027.06				22,027.06	9,603.23	4,671.84		14,275.07		7,751.99
M48	Toyota Hilux AU21 WVH (Inc Hardtop/Solid Rear)	11/03/2021	5	22,027.06				22,027.06	9,620.49	4,680.24		14,300.73		7,726.33
M52	Toyota Hilux AU72 WWA	31/08/2022	5	24,247.72				24,247.72	2,828.91	4,849.56		7,678.47		16,569.25
M55	Toyota Hilux AU69 ZCX	01/04/2022	3	0.00		21,000.00	-21,000.00	0.00	0.00	5,833.30	-5,833.30	0.00	338.30	0.00
M57	Toyota Hilux AP73 VBA (Include Canopy High Roof)	26/01/2024	3	0.00		26,587.58		26,587.58	0.00	1,477.08		1,477.08		25,110.50
M58	Toyota Hilux AP73 UJU (Include Canopy High Roof)	25/01/2024	3	0.00		26,587.58		26,587.58	0.00	1,477.08		1,477.08		25,110.50
	Vehicles			196,962.78	0.00	74,175.16	-21,000.00	250,137.94	128,238.36	32,202.46	-5,833.30	154,607.52	338.30	95,530.42

From: 01 April 2023
 To: 31 March 2024

 Period To: 12
 Year Ended: 31 March 2024

Asset ID	Fixed Assets Register	Purchased/ Revalued	Depreciation Period (Yrs)	Capital Cost B/Fwd	Revaluation	Additions	Disposals	Capital Cost C/Fwd	Depreciation B/Fwd	Depreciation	Acc.dprn w/out on disposals	Depreciation C/Fwd	Profit/(Loss)/ on Disposal	Net Book Value
M13	Comfort Space	27/06/2016	10	15,995.00				15,995.00	10,796.49	1,599.48		12,395.97		3,599.03
M16	Polaris All-Terrain Vehicle	01/09/2016	4	14,659.00				14,659.00	14,659.00	0.00		14,659.00		0.00
M18	Trimble R10 GPS Level Equipment	10/09/2016	5	15,700.00				15,700.00	15,700.00	0.00		15,700.00	2000	0.00
M20	Perkins GCB300A Generator	27/01/2017	5	28,368.00				28,368.00	28,368.00	0.00		28,368.00		0.00
M21	2ft Towed Sheepsfoot Roller	07/09/2016	5	9,495.00				9,495.00	9,495.00	0.00		9,495.00		0.00
M22	Selwood D200 Mobile pumps	02/02/2017	6	21,077.99				21,077.99	21,077.99	0.00		21,077.99		0.00
M22A	Selwood D200 Mobile pumps	02/02/2017	6	21,077.99				21,077.99	20,496.70	581.29		21,077.99		0.00
M23	LM186 TriAxle Flat Bed Trailer	11/04/2017	5	4,580.00				4,580.00	4,580.00	0.00		4,580.00		0.00
M26	Selwood D200 Pump (0516042SD)	22/05/2017	6	21,077.99				21,077.99	21,034.35	43.64		21,077.99		0.00
M27	Selwood D200 Pump (0516052SD)	22/05/2017	6	21,077.99				21,077.99	21,034.35	43.64		21,077.99		0.00
M29	S100 CAT C2.2 Super Silent Pump & Trailer	07/02/2019	6	22,267.02				22,267.02	15,153.74	3,711.12		18,864.86		3,402.16
M30	S100 CAT C2.2 Super Silent Pump & Trailer	07/02/2019	6	22,267.01				22,267.01	15,153.74	3,711.12		18,864.86		3,402.15
M32	Welfare Unit - Boss Eco	30/08/2019	3	18,630.00				18,630.00	18,630.00	0.00		18,630.00		0.00
M33	Flail Head - Mower	22/11/2019	7	9,850.00				9,850.00	4,807.66	1,407.12		6,214.78		3,635.22
M38	Telehandler AU69 CCX	27/01/2020	7	99,996.00				99,996.00	45,236.34	14,285.16		59,521.50		40,474.50
M39	Boss Cabins Tool Space	04/02/2020	3	11,115.00				11,115.00	11,115.00	0.00		11,115.00		0.00
M40	Fuel Bowser (Towable)	24/06/2020	10	6,490.87				6,490.87	1,784.97	649.08		2,434.05		4,056.82
M41A	Extension Arm	31/12/2020	10	5,695.00				5,695.00	1,281.42	569.52		1,850.94		3,844.06
M42A	Extension Arm	31/12/2020	10	5,695.00				5,695.00	1,281.42	569.52		1,850.94		3,844.06
M51	LM186 TriAxle Flat Bed Trailer	15/09/2021	5	5,100.00				5,100.00	1,530.02	1020.00		2,550.02		2,549.98
M53	Twin Axle Tipper Trailer	12/10/2022	3	7,105.00				7,105.00	1,184.16	2368.32		3,552.48		3,552.52
M54	Trimble R12i Model 60	31/05/2023	5	0.00		22,600.00		22,600.00	0.00	4143.37		4,143.37		18,456.63
M59	TT3017 Tipper Trailer	08/02/2024				6,850.00		6,850.00	0.00	380.56		380.56		6,469.44
Specialist Equipment				387,319.86	0.00	29,450.00	0.00	416,769.86	284,400.35	35,082.94	0.00	319,483.29	2,000.00	97,286.57
Fixed Assets: Mobile Plant and Equipment				£955,293.68	£0.00	£109,084.16	-£21,000.00	£1,043,377.84	£563,590.44	£124,852.14	-£5,833.30	£682,609.28	£2,338.30	£360,768.56
P100	Kettlewell House: NK391156 (2%)	25/08/2009	50	51,450.00				51,450.00	15,435.00	1,029.00		16,464.00		34,986.00
P200	Martham Depot	01/06/2015	20	156,740.00				156,740.00	61,389.52	7,836.96		69,226.48		87,513.52
P201	Martham Depot - Year 2	31/03/2017	10	31,080.29				31,080.29	18,907.00	3,108.00		22,015.00		9,065.29
P202	Martham Depot - Year 3	31/03/2018	10	41,670.11				41,670.11	12,501.25	2,083.56		14,584.81		27,085.30
P203	Martham Depot - Year 4	31/03/2019	10	56,483.46				56,483.46	22,593.55	5,648.40		28,241.95		28,241.51
P204	Double Storey Workshop	30/11/2018	10	19,554.56				19,554.56	8,636.41	1,955.40		10,591.81		8,962.75
P205	Ground Floor & First Floor Accommodation	01/03/2019	10	10,851.84				10,851.84	4,340.63	1,085.16		5,425.79		5,426.05
P206	Martham Depot - Year 5	31/03/2020	10	54,868.98				54,868.98	16,460.64	5,486.88		21,947.52		32,921.46
Fixed Assets: Land and Buildings				£422,699.24	£0.00	£0.00	£0.00	£422,699.24	£160,264.00	£28,233.36	£0.00	£188,497.36	£0.00	£234,201.88

From: 01 April 2023
 To: 31 March 2024

 Period To: 12
 Year Ended: 31 March 2024

Asset ID	Fixed Assets Register	Purchased/ Revalued	Depreciation Period (Yrs)	Capital Cost B/Fwd	Revaluation	Additions	Disposals	Capital Cost C/Fwd	Depreciation B/Fwd	Depreciation	Acc.dprn w/out on disopsal	Depreciation C/Fwd	Profit/(Loss)/ on Disposal	Net Book Value
P001	Hickling Eastfield	31/03/2010	10	4,800.00				4,800.00	4800.00	0.00		4,800.00		0.00
P002	Heigham Homes	31/03/2010	10	5,050.00				5,050.00	5050.00	0.00		5,050.00		0.00
P003	Potter Heigham	31/03/2010	10	14,200.00				14,200.00	14200.00	0.00		14,200.00		0.00
P004	Horsefen	31/03/2010	10	11,150.00				11,150.00	11150.00	0.00		11,150.00		0.00
P005	Horning Grove	31/03/2010	10	2,750.00				2,750.00	2750.00	0.00		2,750.00		0.00
P008	Catfield	31/03/2010	10	850.00				850.00	850.00	0.00		850.00		0.00
P009	Sutton	31/03/2010	10	1,150.00				1,150.00	1150.00	0.00		1,150.00		0.00
P010	Chapelfield	31/03/2010	10	6,300.00				6,300.00	6300.00	0.00		6,300.00		0.00
P011	East Ruston	31/03/2010	10	4,300.00				4,300.00	4300.00	0.00		4,300.00		0.00
P012	Wayford Bridge	31/03/2010	10	3,400.00				3,400.00	3400.00	0.00		3,400.00		0.00
P020	Thurne	31/03/2010	10	3,000.00				3,000.00	3000.00	0.00		3,000.00		0.00
P021	Repps	31/03/2010	10	800.00				800.00	800.00	0.00		800.00		0.00
P022	Martham	31/03/2010	10	4,350.00				4,350.00	4350.00	0.00		4,350.00		0.00
P024	Hermitage	31/03/2010	10	14,200.00				14,200.00	14,200.00	0.00		14,200.00		0.00
P025	Upton Doles	31/03/2010	3	25,200.00				25,200.00	25,200.00	0.00		25,200.00		0.00
P027	Brograve	31/03/2010	10	30,400.00				30,400.00	30,400.00	0.00		30,400.00		0.00
P028	Horsey	31/03/2010	10	3,400.00				3,400.00	3,400.00	0.00		3,400.00		0.00
P029	Somerton South	31/03/2010	10	2,700.00				2,700.00	2,700.00	0.00		2,700.00		0.00
P029A	Somerton	31/03/2010	10	23,184.15				23,184.15	23,184.15	0.00		23,184.15		0.00
P030	Somerton	31/03/2010	10	950.00				950.00	950.00	0.00		950.00		0.00
P031	Mautby	31/03/2010	10	19,650.00				19,650.00	19,650.00	0.00		19,650.00		0.00
P034	Stokesby	31/03/2010	10	21,000.00				21,000.00	21,000.00	0.00		21,000.00		0.00
P121	Tunstall	31/03/2010	10	10,950.00				10,950.00	10,950.00	0.00		10,950.00		0.00
P122	Five Mile	31/03/2010	10	21,400.00				21,400.00	21,400.00	0.00		21,400.00		0.00
P123	Ashtree	31/03/2010	10	9,250.00				9,250.00	9,250.00	0.00		9,250.00		0.00
P123A	Ashtree	31/03/2010	10	3,387.80				3,387.80	3,387.80	0.00		3,387.80		0.00
P124	Breydon	31/03/2010	10	32,000.00				32,000.00	32,000.00	0.00		32,000.00		0.00
P125	Seven Mile	31/03/2010	10	38,000.00				38,000.00	38,000.00	0.00		38,000.00		0.00
P147	Somerton North	31/03/2010	10	4,950.00				4,950.00	4,950.00	0.00		4,950.00		0.00
P148	Berney	31/03/2010	10	3,900.00				3,900.00	3,900.00	0.00		3,900.00		0.00
P149	Irstead	31/03/2010	10	2,600.00				2,600.00	2,600.00	0.00		2,600.00		0.00
P150	Hickling Stubb	31/03/2010	10	12,200.00				12,200.00	12,200.00	0.00		12,200.00		0.00
P151	St Benets	31/03/2010	10	50,300.00				50,300.00	50,300.00	0.00		50,300.00		0.00
P152	Postwick	31/03/2010	10	2,000.00				2,000.00	2,000.00	0.00		2,000.00		0.00
P153	Buckenham	31/03/2010	10	16,500.00				16,500.00	16,500.00	0.00		16,500.00		0.00
P154	Cantley	31/03/2010	10	2,500.00				2,500.00	2,500.00	0.00		2,500.00		0.00
Fixed Assets: Pumping Stations and Properties				£412,721.95	£0.00	£0.00	£0.00	£412,721.95	£412,721.95	£0.00	£0.00	£412,721.95	£0.00	£0.00
Fixed Assets				£1,790,714.87	£0.00	£109,084.16	£-21,000.00	£1,878,799.03	£1,136,576.38	£153,085.50	£-5,833.30	£1,283,828.59	£2,338.30	£594,970.44



Broads Drainage Board

From: 01 April 2023
To: 31 March 2024

Period To: 12
Year Ended: 31 March 2024

BOX NO. ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2024	ACTUAL 2022/23 £	ACTUAL 2023/24 £
1 Balances brought forward		
General Reserve	633,176	479,710
Development Reserve	92,922	92,922
Plant Reserve	305,827	305,827
Capital Works Reserve	77,600	77,600
Grants Reserve	1,494,662	2,225,925
Revaluation Reserve	42,189	42,189
Pension Reserve	-524,000	289,000
As per Statement of Accounts	2,122,377	3,513,173
(-) Fixed Assets, Long Term Liabilities and Loans		
Pension Liability	-524,000	289,000
Loans Outstanding (Current Liabilities)	0	0
Long Term Borrowing	0	0
Net Book Value of Tangible Fixed Assets	793,475	654,138
	269,475	943,138
(=) Adjusted Balances brought forward	1,852,902	2,570,034
2 (+) Rates and Special Levies		
Drainage Rates	315,788	347,490
Special Levies issued by the Board	727,527	800,361
As per Statement of Accounts	1,043,315	1,147,851
3 (+) All Other Income		
Grants Applied	628,737	2,562,901
Rental Income	8,900	6,770
Highland Water Contributions	319,136	392,488
Income from Rechargeable Works	728,726	1,621,474
Insurance Claims	0	0
Investment Interest	13,095	130,154
Development Contributions	0	0
Other Income	331,319	357,116
Profit/(Loss) on disposal of Fixed Assets	25,325	2,338
As per Statement of Accounts	2,055,239	5,073,240
(+) Income from Sale of Fixed Assets (above profit/(loss))		
Capital Cost of disposals	62,297	21,000
Less: Accumulated depreciation written out	-62,297	-5,833
	0	15,167
(+) Grants Applied to Grants Received Conversion		
(-) Grants Applied	-628,737	-2,562,901
(+) Grants Received	1,360,000	3,424,914
	731,263	862,013
(=) Adjusted Other Income	2,786,502	5,950,420



Broads Drainage Board

From: 01 April 2023
To: 31 March 2024

Period To: 12
Year Ended: 31 March 2024

BOX NO.	ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2024	ACTUAL 2022/23 £	ACTUAL 2023/24 £
4	(-) Staff Costs		
	Labour Operations Account	418,882	421,850
	Technical Support Staff Costs	379,024	474,063
	Administration Staff Costs	133,797	109,846
		931,703	1,005,759
5	(-) Loan Interest/Capital Repayments		
	Loan Interest	0	0
	Capital Repayments	0	0
	As per Statement of Accounts	0	0
6	(-) All Other Expenditure		
	Capital Works	628,737	2,562,901
	Maintenance Works	1,503,948	1,861,803
	Environment Agency Precept	184,009	185,849
	Administration Charges	215,662	177,835
	Cost of Rechargeable Works	716,253	1,578,822
	Net Deficit/(Surplus) on Operating Accounts	1,138	-93,545
	Development Expenditure	2,273	0
	Depreciation of Pumping Stations	0	0
	As per Statement of Accounts	3,252,020	6,273,665
	(-) Depreciation Charged (Non Cash)		
	Plant and Equipment	142,456	124,852
	Pumping Stations	0	0
	Land and Buildings	28,233	28,233
		170,689	153,086
	(-) Staff Costs now reported in Box 4	931,703	1,005,759
	(+) Capitalised Additions		
	Land and Buildings	0	0
	Plant and Equipment	31,353	109,084
		31,353	109,084
	(=) Adjusted Other Expenditure	2,180,981	5,223,904



Broads Drainage Board

From: 01 April 2023
To: 31 March 2024

Period To: 12
Year Ended: 31 March 2024

BOX NO. ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2024	ACTUAL	ACTUAL
	2022/23	2023/24
	£	£
7 (=) Balances carried forward		
General Reserve	479,710	325,072
Development Reserve	92,922	92,922
Plant Reserve	305,827	305,827
Capital Works Reserve	77,600	77,600
Capital Works Interest Reserve	0	102,064
Grants Reserve	2,225,925	3,087,938
Revaluation Reserve	42,189	42,189
Pension Reserve	289,000	469,000
As per Statement of Accounts	3,513,173	4,502,612
(-) Fixed Assets, Long Term Liabilities and Loans		
Pension Reserve	289,000	469,000
Loans Outstanding (Current Liabilities)	0	0
Long Term Borrowing	0	0
Net Book Value of Tangible Fixed Assets	654,138	594,970
	943,138	1,063,970
(=) Adjusted Balances carried forward	2,570,034	3,438,642
8 Total Cash and Short Term Investments		
Cash at Bank and in Hand	443,806	684,177
Short Term Investments	2,150,000	2,900,000
As per Statement of Accounts	2,593,806	3,584,177
9 Total Fixed Assets and Long Term Assets (Net Book Value)		
Land and Buildings	262,435	234,202
Plant and Equipment	391,703	360,769
Pumping Stations	0	0
Shared Consortium Assets	0	0
As per Statement of Accounts	654,138	594,970
10 Total Borrowings		
Loans Due (<= 1 Year)	0	0
Loans Due (> 1 Year)	0	0
As per Statement of Accounts	0	0



Broads Drainage Board

From: 01 April 2023
To: 31 March 2024

Period To: 12
Year Ended: 31 March 2024

BOX NO. ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2024	ACTUAL 2022/23 £	ACTUAL 2023/24 £
---------------------------------------------------------	------------------------	------------------------

7, 8 RECONCILIATION BETWEEN BOXES 7 AND 8	ACTUAL 2022/23 £	ACTUAL 2023/24 £
-------------------------------------------	------------------------	------------------------

7	Balances carried forward (adjusted)	2,570,034	3,438,642
	(-) Deduct: Debtors and Prepayments		
	Trade Debtors	367,044	74,490
	Stock and Work in Progress	10,512	4,849
	Drainage Rates and Special Levies Due	-51	640
	Prepayments	0	0
	Prepayments to WMA	17,949	37,159
	Accrued Interest	0	0
	Vat Due from HMRC	66,477	161,633
		461,931	278,771
	(+) Add: Creditors and Payments Received in Advance		
	Creditors Control Account	262,437	57,284
	Accruals	208,210	346,154
	Receipts Paid in Advance	15,056	20,868
		485,702	424,306
	(=) Box 8	2,593,806	3,584,177
8	(=) Total Cash and Short Term Investments		
	Cash at Bank and in Hand	443,806	684,177
	Short Term Investments	2,150,000	2,900,000
		2,593,806	3,584,177

S JEFFREY BSc (Hons) FCCA CPFA
FINANCE & RATING OFFICER

13 JUNE 2024



**NOTICE OF CONCLUSION OF AUDIT
AND
RIGHT TO INSPECT THE ANNUAL GOVERNANCE AND ACCOUNTABILITY RETURN
Annual Governance and Accountability Return for the year ended 31 March 2024**

Sections 20 (2) and 25 of the Local Audit and Accountability Act 2014

Accounts and Audit Regulations 2015 (SI 2015 No 234)

Accounts and Audit (Coronavirus) (Amendment) Regulations 2020 (SI 2020/404)

Date of Notice: 27 September 2024

Notice

The audit of accounts for the Broads (2006) Internal Drainage Board for the year ended 31 March 2024 was concluded on 11 September 2024 by PKF Littlejohn LLP.

Rights

The Annual Governance and Accountability Return, Auditor's Certificate/Report and Statement of Accounts have been published and are available below.

To arrange an inspection and/or copy please contact the Chief Executive between the hours of 9.00 am – 4.00 pm, Monday to Friday.

Documents will remain available for public access for a period of not less than 5 years from the date of this notice.

Pierpoint House
28 Horsley's Fields
King's Lynn
Norfolk
PE30 5DD

P J CAMAMILE
CHIEF EXECUTIVE

Tel: 01553 819600

E-mail: phil@wlma.org.uk

Annual Governance and Accountability Return 2023/24 Form 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities*:

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
 - are unable to certify themselves as exempt (fee payable); or
 - have requested a limited assurance review (fee payable)

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2023/24

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
 - The **Annual Internal Audit Report** must be completed by the authority's internal auditor.
 - **Sections 1 and 2** must be completed and approved by the authority.
 - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2024**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2024**. Reminder letters will incur a charge of £40 +VAT:
 - the Annual Governance and Accountability Return Sections 1 and 2, together with
 - a bank reconciliation as at 31 March 2024
 - an explanation of any significant year on year variances in the accounting statements
 - notification of the commencement date of the period for the exercise of public rights
 - Annual Internal Audit Report 2023/24

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website/webpage:

Before 1 July 2024 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2023/24**, approved and signed, page 4
- **Section 2 - Accounting Statements 2023/24**, approved and signed, page 5

Not later than 30 September 2024 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review. It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

*for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2023/24

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty) and is properly signed and dated. Any amendments must be approved by the authority and properly initialled.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2024.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- **You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chair, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the bank reconciliation is incomplete or variances not **fully** explained then additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2023) equals the balance brought forward in the current year (Box 1 of 2024).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2024**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?		
	Has all additional information requested, including the dates set for the period for the exercise of public rights , been provided for the external auditor?		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?		
Section 1	For any statement to which the response is 'no', has an explanation been published?		
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?		
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chair of the approval meeting?		
	Has an explanation of significant variations been published where required?		
	Has the bank reconciliation as at 31 March 2024 been reconciled to Box 8?		
	Has an explanation of any difference between Box 7 and Box 8 been provided?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? NB: do not send trust accounting statements unless requested.		

**Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from www.nalc.gov.uk or from www.ada.org.uk

Annual Internal Audit Report 2023/24

ENTER PUBLICITY BROADS (2006) IDB

ENTER PUBLICITY URL <https://www.wlma.org.uk/broads-idb/home/> ADDRESS

During the financial year ended 31 March 2024, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2023/24 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2022/23, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered")			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2023-24 AGAR period, were public rights in relation to the 2022-23 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2022/23 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

Name of person who carried out the internal audit

20/03/2024 22/03/2024 05/04/2024

ENTER DAVID ROBINSON AUDITOR

Signature of person who carried out the internal audit

 REQUIRED

Date 24/04/2024

***If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).**

****Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).**

Section 1 – Annual Governance Statement 2023/24

We acknowledge as the members of:

ENTBROADS (2006) IDBRITY

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2024, that:

	Agreed			'Yes' means that this authority:
	Yes	No*		
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓			prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓			made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	✓			has only done what it has the legal power to do and has complied with Proper Practices in doing so.
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓			during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓			considered and documented the financial and other risks it faces and dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓			arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓			responded to matters brought to its attention by internal and external audit.
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓			disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A	has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.
			✓	

*Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.

This Annual Governance Statement was approved at a meeting of the authority on:

13/06/2024

and recorded as minute reference:

MINUTE REFERENCE
45/24/01

Signed by the Chair and Clerk of the meeting where approval was given:

Chair

Clerk

SIGNATURE REQUIRED
SIGNATURE REQUIRED

ENTER PUBLISHED ADDRESS <https://www.wlma.org.uk/broads-idb/home/>

Section 2 – Accounting Statements 2023/24 for

ENTBROADS (2006) IDBRITY

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
1. Balances brought forward	1,852,902	2,570,034	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	1,043,315	1,147,851	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	2,786,502	5,950,420	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	931,703	1,005,759	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	2,180,981	5,223,904	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	2,570,034	3,438,642	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).

8. Total value of cash and short term investments	2,593,806	3,584,177	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	654,138	594,970	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)				The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.
11b. Disclosure note re Trust funds (including charitable)				The figures in the accounting statements above exclude any Trust transactions.

I certify that for the year ended 31 March 2024 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval

SIGNATURE REQUIRED

Date

08.05.2024.

I confirm that these Accounting Statements were approved by this authority on this date:

13/06/2024

as recorded in minute reference:

M/45/24/102

Signed by Chair of the meeting where the Accounting Statements were approved

SIGNATURE REQUIRED

Section 3 – External Auditor’s Report and Certificate 2023/24

In respect of

Broads (2006) Internal Drainage Board – DB0013

1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/>

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2024; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor’s limited assurance opinion 2023/24

On the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

Other matters not affecting our opinion which we draw to the attention of the authority:

None

3 External auditor certificate 2023/24

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2024.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature

 SIGNATURE REQUIRED

Date

11/09/2024



Internal Audit

REVISED FINAL

Water Management Alliance

Assurance Review of Annual Governance and Accountability Return

2023/24

April 2024

Executive Summary

OVERALL ASSESSMENT



ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE

The audit covers all areas required by the Annual Governance and Accountability Return (AGAR) and includes, where appropriate, the key risks for a drainage board.

SCOPE

The purpose of the review was to undertake sufficient audit work to be able to sign off the Annual Governance and Accountability Return for Internal Audit.

KEY STRATEGIC FINDINGS



The Water Management Alliance (WMA) has good accounting practices and the governance, risk and control framework is working well.



The WMA use the Sage 200 suite of software to manage their accounts, which supports accurate accounting and good record keeping.

GOOD PRACTICE IDENTIFIED



The WMA demonstrates good challenge and understanding of issues at hand as evidenced by the comprehensive minutes of Board and Committee meetings.



The WMA has a very informative website which is easy to navigate, well populated with useful and key information.

ACTION POINTS

Urgent	Important	Routine	Operational
0	0	1	1

Assurance - Key Findings and Management Action Plan (MAP)

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
1	Directed	The Financial Regulations for Waveney, Lower Yare and Lothingland IDB were last reviewed in February 2020 and are due to be reviewed every three years. However, the next review date is recorded as October 2024, which is not within the agreed review timescales.	The date of next review for Waveney, Lower Yare and Lothingland IDB Financial Regulations be updated, to fit within the agreed three-year review cycle.	3	WLYL IDB joined the WMA in April 2020. The review cycle advises once every 3 years – as Waveney are holding an election in November 2024, this review cycle is currently out of sync, and will be regularised at the November meeting, with each review happening within the 3-year period.	06/11/2024	Sallyanne Jeffrey Finance and Rating Manager.

PRIORITY GRADINGS

1 **URGENT** Fundamental control issue on which action should be taken immediately.

2 **IMPORTANT** Control issue on which action should be taken at the earliest opportunity.

3 **ROUTINE** Control issue on which action should be taken.

Operational - Effectiveness Matter (OEM) Action Plan

Ref	Risk Area	Finding	Suggested Action	Management Comments
1	Delivery	It was noted that over the next few years the WMA is looking to achieve a balanced budget for each Board. However, due to high inflation, which has particularly impacted on electricity supplies, many other Drainage Boards in the East Anglia area are now looking to increase their general reserve capacity to 30% of net expenditure. It is important that all Boards maintain an adequate and appropriate level of general reserves to provide financial protection from unforeseen events that would require a significant amount of resource to manage	Consideration be given to increasing the general reserve capacity to 30% in line with other Drainage Boards.	<p><i>All WMA Member Boards have agreed to present a balanced budget within 3 years but are unlikely to also be able to rebuild their reserves during the same time frame without increasing rates and levies further, by at least 30% year on year. The Boards are therefore unlikely to agree to increase their reserves from drainage rates and special levies at this moment in time.</i></p> <p><i>There is also a significant risk that contributing Councils and Farming Businesses feel unable to sustain their support for higher rate/levy increases that they have previously agreed to do during the next 3 years, which means that significant cuts will need to be made in the services provided and maintenance work undertaken to halt the decline of reserves still further.</i></p> <p><i>We will therefore need to consider making cuts to the maintenance programme if the Boards decide not to sustain the increases in drainage rates and special levies that are required to balance the budget over the next 3 years. Clearly, this is far from ideal.</i></p>

ADVISORY NOTE

Operational Effectiveness Matters need to be considered as part of management review of procedures.

Findings



Directed Risk:


Failure to properly direct the service to ensure compliance with the requirements of the organisation.


Ref	Expected Key Risk Mitigation	Effectiveness of arrangements	Cross Reference to MAP	Cross Reference to OEM
GF	Governance Framework There is a documented process instruction which accords with the relevant regulatory guidance, Financial Instructions and Scheme of Delegation.	In place	1	-
RM	Risk Mitigation The documented process aligns with the mitigating arrangements set out in the corporate risk register.	In place	-	-
C	Compliance Compliance with statutory, regulatory and policy requirements is demonstrated, with action taken in cases of identified non-compliance.	In place	-	-


Other Findings


- The Water Management Alliance (WMA) consists of the following seven Boards: Broads IDB; East Suffolk WMB; King's Lynn IDB; Norfolk Rivers IDB; South Holland IDB; Waveney, Lower Yare and Lothingland IDB; Pevensey and Cuckmere WLMB.
- The following Policies and procedures for each Board were reviewed:
 - Financial Regulations - recently approved with a three-yearly review cycle (with the exception of Waveney, Lower Yare and Lothingland IDB – recommendation 1 refers) and an agreed date of next review;
 - Business Plan (Policy Statement) - All recently approved with an agreed date of next review within five years;
 - Consortium Management Committee - Terms of Reference dated March 2024;
 - Capital Financing and Reserves Policy - Approved September 2022 with a five-yearly review cycle and adopted by all seven Boards.
- A number of agendas and minutes were reviewed for each Board and were found to be very comprehensive and demonstrated good governance. Decisions and actions had been followed through including the approval of rate increases for each Board.
- Accounts and annual financial statements can be found on the Water Management Alliance website.
- The Risk Management Policy was last reviewed in September 2021 and has a five-year review period. The Policy applies to all seven Boards in the Alliance and has been adopted by them.


Other Findings


- 


The risk register is presented at each Board meeting for all the Boards to enable all the strategic risks to be considered and approved. The risk register and the resulting minutes are all included in the certified minutes, which can be found on the Water Management Alliance website.
- 


Each Board reviews its objectives and sets new objectives for the following financial year at their rate setting meetings in January/February. This is confirmed in each Board's minutes, and these are available on the Water Management Alliance website. The exception to this is the Pevensey and Cuckmere Board which became part of the consortium on 1st April 2024 and is expected to be aligned with the other boards for 2025/26.
- 


The Water Management Alliance use Sage 200 accounting software for their accounting records, which supports the financial transactions of the Boards. The trial balance for all seven Boards were reviewed and found to be in balance. In addition, the Income and Expenditure accounts and balance sheets were reviewed for all seven Boards and found to be in order.
- 


The accounts payable system is an integral part of Sage 200 and is working well. A purchase order (PO) system is in place and a PO is issued for the purchase of goods. A number of examples were examined and found to be in order.
- 


The five largest payments of the year were selected across the seven Boards and reviewed in detail. Each Board provided a PO (if applicable), invoice, nominal ledger entry, payment run and bank statement for each payment. These showed good accounting practices with appropriate controls in place.
- 


The penny rate is set by each Board at their January/February meeting each year. Rate demands are then sent out towards the end of March each year. Reminders are sent out towards the end of June. If still unpaid by 31st October, a court summons is progressed during November for amounts exceeding £20.
- 


The accounts receivable system is an integral part of Sage 200 and is working well. The debtor's system was reviewed and at the time of the audit (March 2024) aged debtors reports for the seven Boards were generated using Sage 200. The Financial Regulations state the Finance and Rating Manager shall ensure that all debts are substantially collected within 30 days from the debtor invoice tax point date and that the Chief Executive should be advised of debts that have become three months overdue or whenever a debt becomes doubtful. At the time of the audit review the only debts outstanding over 90 days related to two where consent was revoked and the invoice was subsequently credited in full as no payment was due.
- 


All seven boards operate the same write-off procedure as detailed in the Financial Regulations. The Chief Executive has the authority to write off debts up to £750, surplus goods, stolen/damaged goods and obsolete goods. Other Board Members must inform the Chief Executive of any material item they consider should be written off. No sales debtors were written off during 2023/24.
- 


The Finance and Rating Manager is responsible for the proper compilation of the payroll(s). Gross pay, net pay and all deductions have been well documented for all employees. Each Board operate an individual payroll (excluding East Suffolk; Pevensey and Cuckmere; Waveney Lower Yare and Lothingland as these Boards have no employees) and the WMA operate a separate payroll for shared staff, such as administration staff.
- 

The payroll for the month of December 2023 was examined and found to be in order including NI and tax deductions. The WMA have confirmed employee contracts are in place.
- 

A review of tax and NI invoices confirm the PAYE and NI payments have been made as required for December 2023. Each payment has been approved and signed off.
- 

A review of the pension invoices for each Board shows employee and employer pension contributions have been made to the respective pension providers, as required for December 2023. Each payment has been approved and signed off.
- 

The asset registers for the Boards were reviewed and found to be in order, up to date and included details of the original purchase, revaluation, depreciation and net book value.
- 

Accounting Statements have been undertaken and reconciled to the cash book for each Board with no unreconciled items.
- 

Data feeding into the Accounting Statements was confirmed to be correct.



Delivery Risk:

Failure to deliver the service in an effective manner which meets the requirements of the organisation.

Ref	Expected Key Risk Mitigation	Effectiveness of arrangements	Cross Reference to MAP	Cross Reference to OEM
PM	Performance Monitoring There are agreed KPIs for the process which align with the business plan requirements and are independently monitored, with corrective action taken in a timely manner.	In place	-	1
S	Sustainability The impact on the organisation's sustainability agenda has been considered.	In place	-	-
R	Resilience Good practice to respond to business interruption events and to enhance the economic, effective and efficient delivery is adopted.	Partially in place	-	-

Other Findings

- Management accounts, including budget data, are reported regularly to each Board. The Board papers for the seven Boards for each meeting undertaken during 2023 were reviewed and it was confirmed that appropriate financial and budget data was presented to every Board Meeting.
- The Boards have a Capital Financing and Reserves Policy which was approved in September 2022 and is to be reviewed every five years. General Reserves should be no less than 20% of net expenditure with a £200,000 minimum and to be reviewed annually.
- The Boards maintain an indicative five-year forecast which enables future increases in both the penny rate and precept to be calculated and for such bodies as the precepting authorities to be consulted in advance of any increases being made. The forecast is presented to each Board at the January/February Board Meeting.
- The Boards are operating within their approved budgets for the 2023/24 financial year. It is noted that Waveney, Lower Yare and Lothingland IDB agreed a budget of £0 for capital works but have an expenditure to date of £2.9M, however, as capital works are entirely funded through the Environment Agency, this does not result in an overspend for the board.
- The Financial Regulations state the Finance and Rating Manager is responsible for ensuring that all monies received are properly recorded. All cheques and cash are banked daily. The Boards' cash books, bank statements, trial balances and income and expenditure reports were reviewed and found to be in order.
- The bank reconciliations for the period January 2024 were reviewed and all Boards' bank accounts were reconciled to the cash book.
- Good practice is adopted by all the Boards to enable them to respond to business interruption events should they arise and to enhance the economic, effective and efficient delivery of their services.
- A Sustainability Policy is adopted by all seven Boards and was last reviewed December 2020 with a five-year review cycle.

Scope and Limitations of the Review

- The definition of the type of review, the limitations and the responsibilities of management in regard to this review are set out in the Annual Plan. As set out in the Audit Charter, substantive testing is only carried out where this has been agreed with management and unless explicitly shown in the scope no such work has been performed.

Disclaimer

- The matters raised in this report are only those that came to the attention of the auditor during the course of the review, and are not necessarily a comprehensive statement of all the weaknesses that exist or all the improvements that might be made. This report has been prepared solely for management's use and must not be recited or referred to in whole or in part to third parties without our prior written consent. No responsibility to any third party is accepted as the report has not been prepared, and is not intended, for any other purpose. TIAA neither owes nor accepts any duty of care to any other party who may receive this report and specifically disclaims any liability for loss, damage or expense of whatsoever nature, which is caused by their reliance on our report.

Effectiveness of arrangements

- The definitions of the effectiveness of arrangements are set out below. These are based solely upon the audit work performed, assume business as usual, and do not necessarily cover management override or exceptional circumstances.

In place	The control arrangements in place mitigate the risk from arising.
Partially in place	The control arrangements in place only partially mitigate the risk from arising.
Not in place	The control arrangements in place do not effectively mitigate the risk from arising.

Assurance Assessment

- The definitions of the assurance assessments are:

Substantial Assurance	There is a robust system of internal controls operating effectively to ensure that risks are managed and process objectives achieved.
Reasonable Assurance	The system of internal controls is generally adequate and operating effectively but some improvements are required to ensure that risks are managed and process objectives achieved.
Limited Assurance	The system of internal controls is generally inadequate or not operating effectively and significant improvements are required to ensure that risks are managed and process objectives achieved.
No Assurance	There is a fundamental breakdown or absence of core internal controls requiring immediate action.

Acknowledgement

- We would like to thank staff for their co-operation and assistance during the course of our work.

Release of Report

- The table below sets out the history of this report.

Stage	Issued	Response Received
Audit Planning Memorandum:	7 th September 2023	7 th September 2023
Draft Report:	11 th April 2024	15 th April 2024
Final Report:	17 th April 2024	17 th April 2024
Revised Final Report:	17 th April 2024	

AUDIT PLANNING MEMORANDUM

Appendix B

Client:	Water Management Alliance		
Review:	Annual Governance and Accountability Return		
Type of Review:	Assurance	Audit Lead:	William Railton

Outline scope (per Annual Plan):			
Detailed scope will consider:	<p>Directed</p> <p>Governance Framework: There is a documented process instruction which accords with the relevant regulatory guidance, Financial Instructions and Scheme of Delegation.</p> <p>Risk Mitigation: The documented process aligns with the mitigating arrangements set out in the corporate risk register.</p> <p>Compliance: Compliance with statutory, regulatory and policy requirements is demonstrated, with action taken in cases of identified non-compliance.</p>	<p>Delivery</p> <p>Performance monitoring: There are agreed KPIs for the process which align with the business plan requirements and are independently monitored, with corrective action taken in a timely manner.</p> <p>Sustainability: The impact on the organisation's sustainability agenda has been considered.</p> <p>Resilience: Good practice to respond to business interruption events and to enhance the economic, effective and efficient delivery is adopted.</p>	
Requested additions to scope:	(if required then please provide brief detail)		
Exclusions from scope:			

Planned Start Date:	26/02/2024	Exit Meeting Date:	N/A	Exit Meeting to be held with:	
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SELF ASSESSMENT RESPONSE

Matters over the previous 12 months relating to activity to be reviewed	Y/N (if Y then please provide brief details separately)
Has there been any reduction in the effectiveness of the internal controls due to staff absences through sickness and/or vacancies etc?	
Have there been any breakdowns in the internal controls resulting in disciplinary action or similar?	
Have there been any significant changes to the process?	
Are there any particular matters/periods of time you would like the review to consider?	

IAS19 as at 31 March 2024 - Results Schedule

Employer : Broads (2006) IDB

Local Government Pension Scheme Fund : Norfolk Pension Fund

Terms of Engagement Signed : 21 February 2024

Date report prepared : 25 April 2024

Summary information from this schedule:

(a) Balance sheet

	31 March 2024	31 March 2023
	£(000)	£(000)
Assets	1,814	1,527
Obligations	1,345	1,258
Net asset / (liability)	469	269

Please contact Norfolk Pension Fund to request asset ceiling calculations if required. Your assets are greater than your funded obligations (an accounting surplus) and the Accounting Standard restricts the amount of surplus that can be disclosed (i.e. the asset ceiling). This Results Schedule shows the gross accounting position before any asset ceiling adjustments are applied. Further details on this topic are set out in the accompanying Accounting Covering Report.

(b) Profit & Loss account for the period ending 31 March 2024

	£(000)
Service cost	
Current Service Cost	(77)
Past Service Cost (including curtailments)	-
Effect of settlements	-
Total Service Cost	(77)

	£(000)
Total net interest	13
Total defined benefit cost recognised in Profit or (loss)	(64)



Julie Baillie FFA

For and on behalf of Hymans Robertson LLP

(c) Key elements

Has the employer instructed bespoke assumptions?	No
Bulk transfer(s) included?	No
Unfunded Pensioner(s) included?	No

To help with your year-end reporting, you may wish to discuss your results with an actuary or arrange a call for your auditor to help answer their queries on your 2024 accounts. To arrange this or to request any additional services or further calculations (eg related to asset ceilings), please get in touch with your Norfolk Pension Fund contact.

(d) General Information for auditor and Employer

The results in the Schedule report should be read in conjunction with the accompanying report entitled 'Actuarial Valuation as at 31 March 2024 for Accounting Purposes'. The method, assumptions, reliances and limitations are described in that document. The restrictions set out in the reports on the disclosure to any third party apply equally to this Results Schedule.

If there are any queries on the approach taken to derive the figures in the Results Schedule please first consider the accompanying report as it will often answer these. In particular, see the sections on recent court cases (such as the Lloyds' judgement on GMP, McCloud, Goodwin etc) and other key topics which will detail the approach taken to allow for these issues or otherwise.

Contents in the remainder of this schedule:

1. Data (including early retirements, investment returns, asset split & unfunded pensions)
2. Assumptions
3. Balance sheet, P&L, OCI disclosures as at 31 March 2024 (and prior year if relevant)
4. Projected defined benefit cost for the period to 31 March 2025
5. Sensitivity analysis

Section 1 - Data

Employer membership statistics

	Number of Records	Total Salaries/ Pensions p.a. (£000)	Average Age
	31 Mar 2022	31 Mar 2022	31 Mar 2022
Actives	13	476	50
Deferred Pensioners	3	14	46
Pensioners	-	-	-

The membership data summarised in the table above is as at the most recent funding valuation date of 31 March 2022. Salaries are actual, not full-time equivalent. Deferred pensioners include undecided leavers and frozen refunds. Pensioners include dependants.

Payroll

Period	Assumed Total Pensionable Payroll based on Information Provided
1 April 2023 to 31 March 2024	£412,000

LGPS early retirements

New Early Retirements 1 April 2023 to 31 March 2024	Number	Total Pension Accrued (£)	Total Pension Actual (£)
Redundancy	-	-	-
Efficiency	-	-	-
Other	-	-	-

Teachers' early retirements

New Early Retirements 1 April 2023 to 31 March 2024	Number	Recharged Accrued Pension (£)	Total Actual Recharged Pension (£)
Redundancy	-	-	-
Efficiency	-	-	-
Other	-	-	-

Investment returns

The return on the Fund in market value terms for the period to 31 March 2024 is estimated based on actual employer returns as reported in HEAT and index returns where necessary. Index returns, where used, are based on employer asset holdings. Details are given below:

Actual Returns from 31 March 2023 to 29 February 2024	7.4%
Total Returns from 1 April 2023 to 31 March 2024	10.3%

The major categories of plan assets as a percentage of total plan assets

Please note, IAS19 requires a detailed breakdown of Fund assets which requires me to distinguish between the nature and risk of those assets and to further break them down between those with a quoted price in an active market and those that do not. The split is shown on page 8.

Unfunded benefits

A summary of the membership data in respect of unfunded benefits is shown below.

LGPS Unfunded Pensions	Number at 31 March 2024	Annual Unfunded Pension £(000)
Male	-	-
Female	-	-
Dependants	-	-
Total	-	-

Teacher Unfunded Pensions	Number at 31 March 2024	Annual Unfunded Pension £(000)
Male	-	-
Female	-	-
Dependants	-	-
Total	-	-

The annual unfunded pensions include the 2024 pension increase.

Bulk transfers

I have not been asked to value any bulk transfers of membership this period.

Section 2 - Assumptions

Financial assumptions

The financial assumptions, as described in the accompanying covering report, are summarised below:

Period Ended	31 Mar 2024	31 Mar 2023
	% p.a.	% p.a.
Pension Increase Rate (CPI)	2.75%	2.95%
Salary Increase Rate	3.45%	3.65%
Discount Rate	4.85%	4.75%

As at the date of the most recent valuation, the duration of the Employer's funded obligations is 26 years.

Demographic assumptions

Life expectancy is based on the Fund's VitaCurves with improvements in line with the CMI 2022 model, with a 25% weighting of 2022 data, a 0% weighting of 2021 (and 2020) data, standard smoothing (Sk7), initial adjustment of 0.25% and a long term rate of improvement of 1.5% p.a. for both males and females. Based on these assumptions, the average future life expectancies at age 65 for the Employer are summarised below:

	Males	Females
Current Pensioners	21.4 years	24.1 years
Future Pensioners*	21.9 years	25.7 years

* Figures assume members aged 45 as at the last formal valuation date.

Life expectancies for the prior period end are based on the Fund's VitaCurves. The allowance for future improvements are shown below:

Current Pensioners	Future Pensioners
CMI 2021 model, with a 10% weighting of 2021 (and 2020) data, standard smoothing (Sk7), initial adjustment of 0.25% and a long term rate of improvement of 1.5% p.a.	CMI 2021 model, with a 10% weighting of 2021 (and 2020) data, standard smoothing (Sk7), initial adjustment of 0.25% and a long term rate of improvement of 1.5% p.a.

Please note that the mortality assumptions used to value the Obligations in the Employer's Closing Position are different to those used to value the Obligations in the Employer's Opening Position.

A commutation allowance is included for future retirements to elect to take 45% of the maximum additional tax-free cash up to HMRC limits.

All other demographic assumptions are as per the latest funding valuation of the Employer.

Section 3 - Balance sheet, P&L, OCI disclosures as at 31 March 2024

Changes in the Fair Value of Plan Assets, Defined Benefit Obligation and Net Liability for year end 31 March 2024

Period ended 31 March 2024	Assets £(000)	Obligations £(000)	Net asset / (liability) £(000)
Fair value of plan assets	1,527		1,527
Present value of funded obligations		1,258	(1,258)
Present value of unfunded obligations		-	-
Opening Position as at 31 March 2023	1,527	1,258	269
Service cost			
Current service cost*		77	(77)
Past service cost (including curtailments)		-	-
Effect of settlements	-	-	-
Total Service Cost	-	77	(77)
Net interest			
Interest income on plan assets	75		75
Interest cost on defined benefit obligation		62	(62)
Total net interest	75	62	13
Total defined benefit cost recognised in Profit or (Loss)	75	139	(64)
Cashflows			
Participants' contributions	27	27	-
Employer contributions	97		97
Benefits paid	(1)	(1)	-
Unfunded benefits paid	-	-	-
Contributions in respect of unfunded benefits paid	-		-
Effect of business combinations and disposals	-	-	-
Expected closing position	1,725	1,423	302
Remeasurements			
Changes in financial assumptions		(115)	115
Changes in demographic assumptions		(8)	8
Other experience †	-	45	(45)
Return on assets excluding amounts included in net interest	89		89
Total remeasurements recognised in Other Comprehensive Income (OCI)	89	(78)	167
Fair value of plan assets	1,814		1,814
Present value of funded obligations		1,345	(1,345)
Present value of unfunded obligations**		-	-
Closing position as at 31 March 2024	1,814	1,345	469

Please note the Employer's fair value of plan assets is less than 1% of the Fund's total.

I estimate that the present value of funded obligations comprises of approximately £1,108,000, £237,000 and £0 in respect of employee members, deferred pensioners and pensioners respectively as at 31 March 2024.

* The current service cost includes an allowance for administration expenses of 0.6% of payroll.

** The unfunded obligations comprise of £0 in respect of LGPS unfunded pensions and £0 in respect of Teachers' unfunded pensions.

† The other experience on obligations includes an allowance of £45,000 for the April 2024 pension increase order impact.

Changes in the Fair Value of Plan Assets, Defined Benefit Obligation and Net Liability for year end 31 March 2023

Period ended 31 March 2023	Assets £(000)	Obligations £(000)	Net asset / (liability) £(000)
Fair value of plan assets	1,343		1,343
Present value of obligations		1,856	(1,856)
Opening Position as at 31 March 2022	1,343	1,856	(513)
Service cost			
Current service cost*		177	(177)
Past service cost (including curtailments)		-	-
Effect of settlements	-	-	-
Total Service Cost	-	177	(177)
Net interest			
Interest income on plan assets	39		39
Interest cost on defined benefit obligation		54	(54)
Total net interest	39	54	(15)
Total defined benefit cost recognised in Profit or (Loss)	39	231	(192)
Cashflows			
Participants' contributions	26	26	-
Employer contributions	114		114
Benefits paid	(1)	(1)	-
Unfunded benefits paid	-	-	-
Contributions in respect of unfunded benefits paid	-	-	-
Effect of business combinations and disposals	-	-	-
Expected closing position	1,521	2,112	(591)
Remeasurements			
Changes in financial assumptions		(1,069)	1,069
Changes in demographic assumptions		61	(61)
Other experience	61	154	(93)
Return on assets excluding amounts included in net interest	(55)		(55)
Total remeasurements recognised in Other Comprehensive Income (OCI)	6	(854)	860
Fair value of plan assets	1,527		1,527
Present value of funded obligations		1,258	(1,258)
Present value of unfunded obligations		-	-
Closing position as at 31 March 2023	1,527	1,258	269

* The current service cost includes an allowance for administration expenses of 0.6% of payroll.

Please note that I have only shown a one year history of results and if further information is required please see the previous years' reports.

Section 4 - Assets

Fair value of plan assets

The below asset values are at bid value as required under IAS19.

The IAS19 asset split is based on the Plan's benchmark investment split.

	Period Ended 31 March 2024			
	Quoted £(000)	Unquoted £(000)	Total £(000)	Percentage of Total Assets
Asset category				
Equity Securities:				
Consumer	-	-	-	0%
Manufacturing	-	-	-	0%
Energy and Utilities	-	-	-	0%
Financial Institutions	-	-	-	0%
Health and Care	-	-	-	0%
Information Technology	-	-	-	0%
Other	-	-	-	0%
Debt Securities:				
Corporate Bonds (investment grade)	-	-	-	0%
Corporate Bonds (non-investment grade)	-	-	-	0%
UK Government	45.3	-	45.3	2%
Other	-	-	-	0%
Private Equity:				
All	-	183.1	183.1	10%
Real Estate:				
UK Property	-	135.7	135.7	7%
Overseas Property	-	20.5	20.5	1%
Investment Funds and Unit Trusts:				
Equities	851.7	-	851.7	47%
Bonds	310.9	-	310.9	17%
Hedge Funds	-	-	-	0%
Commodities	-	-	-	0%
Infrastructure	-	206.9	206.9	11%
Other	-	-	-	0%
Derivatives:				
Inflation	-	-	-	0%
Interest Rate	-	-	-	0%
Foreign Exchange	32.3	-	32.3	2%
Other	-	-	-	0%
Cash and Cash Equivalents:				
All	27.6	-	27.6	2%
Totals	1,268	546	1,814	100%

The breakdown of assets in monetary terms in the table have been shown to the nearest £100. The additional precision in the presentation of the figures has been included because the sum of the values rounded to the nearest £1,000 will not equal the total values due to rounding. Please note that there may still be a rounding difference between the total and the sum of the breakdown values but this difference will be small. For the avoidance of doubt this does not impact any of the other figures in the report.

Section 5 - Projected defined benefit cost for the period to 31 March 2025

Analysis of projected amount to be charged to operating profit for the period to 31 March 2025

Period Ended 31 March 2025	Assets	Obligations	Net asset / (liability)	
	£(000)	£(000)	£(000)	% of pay
Projected Current service cost *		66	(66)	(16.1%)
Past service cost including curtailments		-	-	-
Effect of settlements	-	-	-	-
Total Service Cost	-	66	(66)	(16.1%)
Interest income on plan assets	90		90	21.8%
Interest cost on defined benefit obligation		67	(67)	(16.3%)
Total Net Interest Cost	90	67	23	5.5%
Total Included in Profit and Loss	90	133	(43)	(10.6%)

* The current service cost includes an allowance for administration expenses of 0.6% of payroll. The monetary value is based on a projected payroll of £412,000.

The contributions paid by the Employer are set by the Fund following an actuarial valuation. For further details on the approach adopted to set contribution rates for the Employer, please refer to the latest formal valuation report and Funding Strategy Statement.

I estimate the Employer's contributions for the period to 31 March 2025 will be approximately £95,000.

Notes:

The above figures should be treated as estimates and may need to be adjusted to take account of:

- any material events, such as curtailments, settlements or the discontinuance of the Employer's participation in the Fund;
- any changes to accounting practices;
- any changes to the Scheme benefit or member contribution rates; and/or
- any full funding valuation that may have been carried out on the Employer's behalf.

The monetary amount of the projected service cost for the period to 31 March 2025 will be adjusted to take account of the actual pensionable payroll for the period.

Section 6 - Sensitivity Analysis

Sensitivity analysis

The sensitivities regarding the principal assumptions used to measure the scheme obligations are set out below:

Change in assumptions at 31 March 2024:	Approximate % increase to Defined Benefit Obligation	Approximate monetary amount (£000)
0.1% decrease in Real Discount Rate	3%	38
1 year increase in member life expectancy	4%	54
0.1% increase in the Salary Increase Rate	0%	1
0.1% increase in the Pension Increase Rate (CPI)	3%	37

The principal demographic assumption is the longevity assumption (i.e. member life expectancy). For sensitivity purposes, we estimate that a one year increase in life expectancy would approximately increase the Employer's Defined Benefit Obligation by around 3-5%. In practice the actual cost of a one year increase in life expectancy will depend on the structure of the revised assumption (i.e. if improvements to survival rates predominantly apply at younger or older ages).

The provided sensitivity figures can be used to estimate the impact of adopting different financial assumptions (e.g. an Employer considering alternative accounting assumptions or to help an Employer complete an ESFA accounts return). For further details on this, please refer to the accompanying accounting covering report.

In order to quantify the impact of a change in the financial assumptions used, we have calculated and compared the value of the scheme obligations at the accounting date on varying bases. The approach taken is consistent with that adopted to derive the accounting figures provided in this report, based on the profile (average member ages, retirement ages etc) of the Employer as at the date of the most recent valuation.

IAS19 as at 31 March 2024 - Results Schedule

Employer : King's Lynn (WMA)

Local Government Pension Scheme Fund : Norfolk Pension Fund

Terms of Engagement Signed : 21 February 2024

Date report prepared : 25 April 2024

Summary information from this schedule:

(a) Balance sheet

	31 March 2024	31 March 2023
	£(000)	£(000)
Assets	8,035	6,664
Obligations	7,291	6,904
Net asset / (liability)	744	(240)

Please contact Norfolk Pension Fund to request asset ceiling calculations if required. Your assets are greater than your funded obligations (an accounting surplus) and the Accounting Standard restricts the amount of surplus that can be disclosed (i.e. the asset ceiling). This Results Schedule shows the gross accounting position before any asset ceiling adjustments are applied. Further details on this topic are set out in the accompanying Accounting Covering Report.

(b) Profit & Loss account for the period ending 31 March 2024

	£(000)
Service cost	
Current Service Cost	(397)
Past Service Cost (including curtailments)	-
Effect of settlements	-
Total Service Cost	(397)

	£(000)
Total net interest	(8)
Total defined benefit cost recognised in Profit or (loss)	(405)



Julie Baillie FFA

For and on behalf of Hymans Robertson LLP

(c) Key elements

Has the employer instructed bespoke assumptions?	No
Bulk transfer(s) included?	No
Unfunded Pensioner(s) included?	No

To help with your year-end reporting, you may wish to discuss your results with an actuary or arrange a call for your auditor to help answer their queries on your 2024 accounts. To arrange this or to request any additional services or further calculations (eg related to asset ceilings), please get in touch with your Norfolk Pension Fund contact.

(d) General Information for auditor and Employer

The results in the Schedule report should be read in conjunction with the accompanying report entitled 'Actuarial Valuation as at 31 March 2024 for Accounting Purposes'. The method, assumptions, reliances and limitations are described in that document. The restrictions set out in the reports on the disclosure to any third party apply equally to this Results Schedule.

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Contents in the remainder of this schedule:

1. Data (including early retirements, investment returns, asset split & unfunded pensions)
2. Assumptions
3. Balance sheet, P&L, OCI disclosures as at 31 March 2024 (and prior year if relevant)
4. Projected defined benefit cost for the period to 31 March 2025
5. Sensitivity analysis

Section 1 - Data

Employer membership statistics

	Number of Records	Total Salaries/ Pensions p.a. (£000)	Average Age
	31 Mar 2022	31 Mar 2022	31 Mar 2022
Actives	46	1,776	48
Deferred Pensioners	10	53	49
Pensioners	7	52	66

The membership data summarised in the table above is as at the most recent funding valuation date of 31 March 2022. Salaries are actual, not full-time equivalent. Deferred pensioners include undecided leavers and frozen refunds. Pensioners include dependants.

Payroll

Period	Assumed Total Pensionable Payroll based on Information Provided
1 April 2023 to 31 March 2024	£2,241,000

LGPS early retirements

New Early Retirements 1 April 2023 to 31 March 2024	Number	Total Pension Accrued (£)	Total Pension Actual (£)
Redundancy	-	-	-
Efficiency	-	-	-
Other	-	-	-

Teachers' early retirements

New Early Retirements 1 April 2023 to 31 March 2024	Number	Recharged Accrued Pension (£)	Total Actual Recharged Pension (£)
Redundancy	-	-	-
Efficiency	-	-	-
Other	-	-	-

Investment returns

The return on the Fund in market value terms for the period to 31 March 2024 is estimated based on actual employer returns as reported in HEAT and index returns where necessary. Index returns, where used, are based on employer asset holdings. Details are given below:

Actual Returns from 31 March 2023 to 29 February 2024	7.4%
Total Returns from 1 April 2023 to 31 March 2024	10.3%

The major categories of plan assets as a percentage of total plan assets

Please note, IAS19 requires a detailed breakdown of Fund assets which requires me to distinguish between the nature and risk of those assets and to further break them down between those with a quoted price in an active market and those that do not. The split is shown on page 8.

Unfunded benefits

A summary of the membership data in respect of unfunded benefits is shown below.

LGPS Unfunded Pensions	Number at 31 March 2024	Annual Unfunded Pension £(000)
Male	-	-
Female	-	-
Dependants	-	-
Total	-	-

Teacher Unfunded Pensions	Number at 31 March 2024	Annual Unfunded Pension £(000)
Male	-	-
Female	-	-
Dependants	-	-
Total	-	-

The annual unfunded pensions include the 2024 pension increase.

Bulk transfers

I have not been asked to value any bulk transfers of membership this period.

Section 2 - Assumptions

Financial assumptions

The financial assumptions, as described in the accompanying covering report, are summarised below:

Period Ended	31 Mar 2024	31 Mar 2023
	% p.a.	% p.a.
Pension Increase Rate (CPI)	2.75%	2.95%
Salary Increase Rate	3.45%	3.65%
Discount Rate	4.85%	4.75%

As at the date of the most recent valuation, the duration of the Employer's funded obligations is 26 years.

Demographic assumptions

Life expectancy is based on the Fund's VitaCurves with improvements in line with the CMI 2022 model, with a 25% weighting of 2022 data, a 0% weighting of 2021 (and 2020) data, standard smoothing (Sk7), initial adjustment of 0.25% and a long term rate of improvement of 1.5% p.a. for both males and females. Based on these assumptions, the average future life expectancies at age 65 for the Employer are summarised below:

	Males	Females
Current Pensioners	22.1 years	24.5 years
Future Pensioners*	23.4 years	25.8 years

* Figures assume members aged 45 as at the last formal valuation date.

Life expectancies for the prior period end are based on the Fund's VitaCurves. The allowance for future improvements are shown below:

Current Pensioners	Future Pensioners
CMI 2021 model, with a 10% weighting of 2021 (and 2020) data, standard smoothing (Sk7), initial adjustment of 0.25% and a long term rate of improvement of 1.5% p.a.	CMI 2021 model, with a 10% weighting of 2021 (and 2020) data, standard smoothing (Sk7), initial adjustment of 0.25% and a long term rate of improvement of 1.5% p.a.

Please note that the mortality assumptions used to value the Obligations in the Employer's Closing Position are different to those used to value the Obligations in the Employer's Opening Position.

A commutation allowance is included for future retirements to elect to take 45% of the maximum additional tax-free cash up to HMRC limits.

All other demographic assumptions are as per the latest funding valuation of the Employer.

Section 3 - Balance sheet, P&L, OCI disclosures as at 31 March 2024

Changes in the Fair Value of Plan Assets, Defined Benefit Obligation and Net Liability for year end 31 March 2024

Period ended 31 March 2024	Assets £(000)	Obligations £(000)	Net asset / (liability) £(000)
Fair value of plan assets	6,664		6,664
Present value of funded obligations		6,904	(6,904)
Present value of unfunded obligations		-	-
Opening Position as at 31 March 2023	6,664	6,904	(240)
Service cost			
Current service cost*		397	(397)
Past service cost (including curtailments)		-	-
Effect of settlements	-	-	-
Total Service Cost	-	397	(397)
Net interest			
Interest income on plan assets	332		332
Interest cost on defined benefit obligation		340	(340)
Total net interest	332	340	(8)
Total defined benefit cost recognised in Profit or (Loss)	332	737	(405)
Cashflows			
Participants' contributions	183	183	-
Employer contributions	527		527
Benefits paid	(61)	(61)	-
Unfunded benefits paid	-	-	-
Contributions in respect of unfunded benefits paid	-		-
Effect of business combinations and disposals	-	-	-
Expected closing position	7,645	7,763	(118)
Remeasurements			
Changes in financial assumptions		(637)	637
Changes in demographic assumptions		(39)	39
Other experience †	-	204	(204)
Return on assets excluding amounts included in net interest	390		390
Total remeasurements recognised in Other Comprehensive Income (OCI)	390	(472)	862
Fair value of plan assets	8,035		8,035
Present value of funded obligations		7,291	(7,291)
Present value of unfunded obligations**		-	-
Closing position as at 31 March 2024	8,035	7,291	744

Please note the Employer's fair value of plan assets is less than 1% of the Fund's total.

I estimate that the present value of funded obligations comprises of approximately £5,413,000, £858,000 and £1,020,000 in respect of employee members, deferred pensioners and pensioners respectively as at 31 March 2024.

* The current service cost includes an allowance for administration expenses of 0.6% of payroll.

** The unfunded obligations comprise of £0 in respect of LGPS unfunded pensions and £0 in respect of Teachers' unfunded pensions.

† The other experience on obligations includes an allowance of £204,000 for the April 2024 pension increase order impact.

Changes in the Fair Value of Plan Assets, Defined Benefit Obligation and Net Liability for year end 31 March 2023

Period ended 31 March 2023	Assets £(000)	Obligations £(000)	Net asset / (liability) £(000)
Fair value of plan assets	6,115		6,115
Present value of obligations		10,613	(10,613)
Opening Position as at 31 March 2022	6,115	10,613	(4,498)
Service cost			
Current service cost*		969	(969)
Past service cost (including curtailments)		-	-
Effect of settlements	-	-	-
Total Service Cost	-	969	(969)
Net interest			
Interest income on plan assets	177		177
Interest cost on defined benefit obligation		306	(306)
Total net interest	177	306	(129)
Total defined benefit cost recognised in Profit or (Loss)	177	1,275	(1,098)
Cashflows			
Participants' contributions	171	171	-
Employer contributions	505		505
Benefits paid	(55)	(55)	-
Unfunded benefits paid	-	-	-
Contributions in respect of unfunded benefits paid	-	-	-
Effect of business combinations and disposals	-	-	-
Expected closing position	6,913	12,004	(5,091)
Remeasurements			
Changes in financial assumptions		(5,608)	5,608
Changes in demographic assumptions		(53)	53
Other experience	-	561	(561)
Return on assets excluding amounts included in net interest	(249)		(249)
Total remeasurements recognised in Other Comprehensive Income (OCI)	(249)	(5,100)	4,851
Fair value of plan assets	6,664		6,664
Present value of funded obligations		6,904	(6,904)
Present value of unfunded obligations		-	-
Closing position as at 31 March 2023	6,664	6,904	(240)

* The current service cost includes an allowance for administration expenses of 0.6% of payroll.

Please note that I have only shown a one year history of results and if further information is required please see the previous years' reports.

Section 4 - Assets

Fair value of plan assets

The below asset values are at bid value as required under IAS19.

The IAS19 asset split is based on the Plan's benchmark investment split.

	Period Ended 31 March 2024			
	Quoted £(000)	Unquoted £(000)	Total £(000)	Percentage of Total Assets
Asset category				
Equity Securities:				
Consumer	-	-	-	0%
Manufacturing	-	-	-	0%
Energy and Utilities	-	-	-	0%
Financial Institutions	-	-	-	0%
Health and Care	-	-	-	0%
Information Technology	-	-	-	0%
Other	-	-	-	0%
Debt Securities:				
Corporate Bonds (investment grade)	-	-	-	0%
Corporate Bonds (non-investment grade)	-	-	-	0%
UK Government	200.9	-	200.9	3%
Other	-	-	-	0%
Private Equity:				
All	-	811.2	811.2	10%
Real Estate:				
UK Property	-	601.2	601.2	7%
Overseas Property	-	90.7	90.7	1%
Investment Funds and Unit Trusts:				
Equities	3,772.3	-	3,772.3	47%
Bonds	1,377.3	-	1,377.3	17%
Hedge Funds	-	-	-	0%
Commodities	-	-	-	0%
Infrastructure	-	916.2	916.2	11%
Other	-	-	-	0%
Derivatives:				
Inflation	-	-	-	0%
Interest Rate	-	-	-	0%
Foreign Exchange	143.0	-	143.0	2%
Other	-	-	-	0%
Cash and Cash Equivalents:				
All	122.2	-	122.2	2%
Totals	5,616	2,419	8,035	100%

The breakdown of assets in monetary terms in the table have been shown to the nearest £100. The additional precision in the presentation of the figures has been included because the sum of the values rounded to the nearest £1,000 will not equal the total values due to rounding. Please note that there may still be a rounding difference between the total and the sum of the breakdown values but this difference will be small. For the avoidance of doubt this does not impact any of the other figures in the report.

Section 5 - Projected defined benefit cost for the period to 31 March 2025

Analysis of projected amount to be charged to operating profit for the period to 31 March 2025

Period Ended 31 March 2025	Assets	Obligations	Net asset / (liability)	
	£(000)	£(000)	£(000)	% of pay
Projected Current service cost *		339	(339)	(15.1%)
Past service cost including curtailments		-	-	-
Effect of settlements	-	-	-	-
Total Service Cost	-	339	(339)	(15.1%)
Interest income on plan assets	405		405	18.1%
Interest cost on defined benefit obligation		365	(365)	(16.3%)
Total Net Interest Cost	405	365	40	1.8%
Total Included in Profit and Loss	405	704	(299)	(13.3%)

* The current service cost includes an allowance for administration expenses of 0.6% of payroll. The monetary value is based on a projected payroll of £2,241,000.

The contributions paid by the Employer are set by the Fund following an actuarial valuation. For further details on the approach adopted to set contribution rates for the Employer, please refer to the latest formal valuation report and Funding Strategy Statement.

I estimate the Employer's contributions for the period to 31 March 2025 will be approximately £515,000.

Notes:

The above figures should be treated as estimates and may need to be adjusted to take account of:

- any material events, such as curtailments, settlements or the discontinuance of the Employer's participation in the Fund;
- any changes to accounting practices;
- any changes to the Scheme benefit or member contribution rates; and/or
- any full funding valuation that may have been carried out on the Employer's behalf.

The monetary amount of the projected service cost for the period to 31 March 2025 will be adjusted to take account of the actual pensionable payroll for the period.

Section 6 - Sensitivity Analysis

Sensitivity analysis

The sensitivities regarding the principal assumptions used to measure the scheme obligations are set out below:

Change in assumptions at 31 March 2024:	Approximate % increase to Defined Benefit Obligation	Approximate monetary amount (£000)
0.1% decrease in Real Discount Rate	3%	196
1 year increase in member life expectancy	4%	292
0.1% increase in the Salary Increase Rate	0%	31
0.1% increase in the Pension Increase Rate (CPI)	2%	169

The principal demographic assumption is the longevity assumption (i.e. member life expectancy). For sensitivity purposes, we estimate that a one year increase in life expectancy would approximately increase the Employer's Defined Benefit Obligation by around 3-5%. In practice the actual cost of a one year increase in life expectancy will depend on the structure of the revised assumption (i.e. if improvements to survival rates predominantly apply at younger or older ages).

The provided sensitivity figures can be used to estimate the impact of adopting different financial assumptions (e.g. an Employer considering alternative accounting assumptions or to help an Employer complete an ESFA accounts return). For further details on this, please refer to the accompanying accounting covering report.

In order to quantify the impact of a change in the financial assumptions used, we have calculated and compared the value of the scheme obligations at the accounting date on varying bases. The approach taken is consistent with that adopted to derive the accounting figures provided in this report, based on the profile (average member ages, retirement ages etc) of the Employer as at the date of the most recent valuation.



Annual Report for the year ended

31 March 2024

The Law – the following annual report is provided in accordance with Paragraph 4 of Schedule 2 to the Land Drainage Act 1991.

No later than 28 February 2025 a copy must be provided to:

- Flood and Coastal Erosion Risk Management Division, Department for Environment, Food and Rural Affairs via flood.reports@defra.gov.uk
- Asset Management and Engineering, Environment Agency via idbfund@environment-agency.gov.uk
- The Chief Executives of:
 - all local authorities that pay special levies to the Board;
 - all County Councils or London Boroughs within which the Board is situated.

Please complete the form electronically, and please answer **ALL QUESTIONS**.

Please round all cash figures down to nearest whole £.

BROADS (2006)

Internal Drainage Board

Section A – Financial information

Preliminary information on special levies issued by the Board for 2024-25

Special levies information for financial year 2024-25	
Name of local authority	£
1. BROADLAND DISTRICT COUNCIL	229,299
2. GREAT YARMOUTH BOROUGH COUNCIL	259,321
3. NORTH NORFOLK DISTRICT COUNCIL	404,199
4. SOUTH NORFOLK DISTRICT COUNCIL	3,575
5.	
6.	
7.	
8.	
Total	896,394

Section A – Financial information (continued)

Income and Expenditure Account for the year ending 31 March 2024

All internal drainage boards must ensure that the Income and Expenditure information provided below is consistent with the Board's annual accounting statements which have been prepared in accordance with proper practices found in *Governance and Accountability for Smaller Authorities in England – A Practitioners' Guide to proper practices to be applied in the preparation of statutory annual accounts and governance statements March 2023*¹

	Notes	Year ending 31 March 2024 £
INCOME		
A. Drainage Rates		347,490
B. Special Levies		800,361
C. Higher Land Water Contributions from the Environment Agency		392,488
D. Contributions received from developers/other beneficiaries		0
E. Government Grants (includes capital grants from EA and levy contributions)		2,562,901
F. PSCAs overall total		70,457
Breakdown:		
from EA		51,031
from other RMAs		19,426
G. Loans		0
H. Rechargeable Works		1,551,017
I. Interest and Investment Income		130,154
J. Rents and Acknowledgements		6,770
K. Other Income (please specify, adding rows as necessary)		105,039
Absorption Account Surplus		99,360
Sundry Income		5,679
Total income		5,966,677
EXPENDITURE		
L. New Works and Improvement Works		2,562,901
M. Total precept to the Environment Agency		185,849
N. Watercourse maintenance		332,944
O. Pumping Stations, Sluices and Water level control structures		471,539
P. Administration		175,107

¹ https://saaa.co.uk/wp-content/uploads/2023/06/PractitionersGuide_2023.pdf

Q. PSCAs		70,457
R. Rechargeable Works		1,508,365
S. Finance Charges		0
T. Biodiversity enhancement and conservation – overall total		7,576
Breakdown:		
General, across the whole region		7,576
SSSI specific, where relevant		
U. Other Expenditure (please specify, adding rows as necessary)		0
Electricity costs – overall total		639,965
Breakdown (if possible):		
Standing charge (per annum)		
Unit charge (per annum)		
Fuel (petrol and diesel costs) – overall total		66,886
Breakdown:		
Pumping stations		
Fleet and plant machinery		66,886
Total expenditure		6,021,589
EXCEPTIONAL ITEMS		
V. Profits/(losses) arising from the disposal of fixed assets		2,338
Net Operating Surplus/(Deficit) for the year		(52,574)
W. Developers Funds income not applied in year		92,922
X. Grant income not applied in year		3,087,938

Value of drainage rates outstanding at year end?

0.18 %
£ 640

Value of special levies outstanding at year end?

0 %
£ 0

Notes:

K. Include all other Income, such as absorption account surpluses (for example plant and labour absorption accounts). Please include sub-total of all other income in the first row and then a breakdown in separate rows below.

- L. State the gross cost of undertaking minor capital works that have not been capitalised and the annual depreciation charges of all major schemes that have been capitalised. You should also include a fair proportion of the support costs directly associated with delivery of the schemes.
- M. State the total precept demanded for the year as properly issued by the Environment Agency, in accordance with section 141 of the Water Resources Act 1991. Providing that the precept has been properly issued as before stated it should always be included here, even when the Board has appealed against the amount of contribution, in accordance with section 140 of the Water Resources Act 1991. Where the Board knows with certainty the outcome of any such appeal, it should also include the appropriate accrual/prepayment.
- N. State all costs associated with the maintenance of watercourses, meaning work associated with open channels, pipelines, culverts, bridges, etc. Plant, vehicle and labour charges should include a fair proportion of the overheads such as depot/workshop costs, employment on-costs, insurances and depreciation, etc. You should also include a fair proportion of the support costs directly associated with delivery of the maintenance programme. Please do not include electricity or fuel costs as these are captured separately.
- O. State all costs associated with maintaining and operating the pumping stations, sluices and water level control structures. Plant, vehicle and labour charges should include a fair proportion of the overheads such as depot/workshop costs, employment on-costs, insurances and depreciation, etc. You should also include a fair proportion of the support costs directly associated with maintaining and operating the pumping stations, sluices and water level control structures. Please do not include electricity or fuel costs as these are captured separately.
- P. Include the cost of non-technical staff only, office accommodation, annual depreciation of office equipment that has been capitalised, minor office equipment that has not been capitalised, postages, telecoms', stationery, printing, advertising, auditing of accounts, general insurances and all other costs associated with supporting the organisation. Please note that this does not include support costs, which are directly associated with the delivery of front line services. Please do not include electricity or fuel costs as these are captured separately.
- Q. State all costs associated with the PSCA.
- R. State all costs associated with undertaking work for third parties. Plant, vehicle and labour charges should include a fair proportion of the overheads such as depot/workshop costs, employment on-costs, insurances and depreciation, etc. You should also include a fair proportion of the support costs directly associated with undertaking the rechargeable work.
- S. Include the cost of servicing any borrowing, in terms of bank/loan/hire purchase Interest payable.
- T. State all costs associated with undertaking works – capital or maintenance – that are likely intended to help enhance and/or conserve biodiversity. These costs are likely to be incurred in implementing actions set out in an IDB's Biodiversity Action Plan or other conservation actions. If possible, you should identify the overall costs and break them down into two groups: general across the whole IDB area, and SSSI specific areas (in implementing actions set out in SSSI Water Level Management Plans or SSSI River Restoration Plans). Please do not include electricity or fuel costs as these are captured separately.
- U. Include all other expenditure, such as a provision for bad/doubtful debts, write-offs, and absorption account deficits (for example plant and labour absorption accounts). Please include sub-total of all other expenditure in the first row and then a breakdown in separate rows below.
- V. For the disposal of assets, state the difference between any proceeds from the sale/disposal of the asset and the cost of the asset less accumulated depreciation.
- W. Total balance of developer fund year end.
- X. Unspent grant at year end.

Section B – IDB Reporting

Please answer **ALL QUESTIONS**. We will assume a negative response for any that are not answered.

Policy Delivery Statement

Boards are required to produce a publicly available policy statement setting out their plans for delivering the Government's policy aims and objectives. It is recommended that these statements be published on Boards' websites where they have them and reviewed every three years.

1. Is an up to date statement in place and copy (or weblink) provided to Defra, and EA?
https://www.wlma.org.uk/uploads/BIDB_Policy_Statement_November_2022..... Yes No

2. What year was your statement last updated?.....

Biodiversity

3. Please indicate whether your Board has a Biodiversity Action Plan [Broads BAP 2023 \(wlma.org.uk\)](#) Yes No

4. If "yes" is the Biodiversity Action Plan available on your website? Yes No

5. What year was your Biodiversity Action Plan last updated?.....

6. Have you reported progress on BAP implementation on your website?..... Yes No

7. When was biodiversity last discussed at a Board meeting (date)?.....

8. Do you have a biosecurity process?..... Yes No

SSSI water level management plans

9. Are you responsible for any SSSI water level management plans?..... Yes No

If so, please complete the following table:

Name	Partners	Date of last review	Date of last update
Horning	BA, NE, EA, FRCA	1998	1998
Ludham Bridge East	BA, NE, FRCA	1999	1999
Chapelfield	NCC, BA, NNDC	2001	2001
Sutton	NE, BA, DEFRA	2002	2002
Halvergate	BA	2000	2000
Wayford Bridge and East Ruston	NCC, BA, NNDC, NE	2001	2001
Hemsby and Muckfleet	NE, BA, FRCA, NCC, NLAG, NWT	2000	2000
Brograve	NCC, BA, NNDC	2001	2001
Lower Yare Fourth	RSPB	2002	2002
Horsefen	BA, EN, FRCA	1999	1999
Potter Heigham	BA, NE, FRCA	1999	1999
Hickling	NCC, BA, NNDC	2001	2001
Thurne	BA, NE, FRCA	2000	2000

Repps	BA, NE, DEFRA	2002	2002
Horsey	BA, NE, FRCA, The Horsey Estate Trust	2000	2000
Heigham Holmes	NE, BA, EH, ADAS	1994	1994
Somerton	NCC, BA, GYBC, NE	2001	2001
Catfield	NCC, NNDC	2001	2001
Martham	BA, NE, DEFRA	2002	2002
Upton	NCC, BA, BDC, NE	2002	2002
Lower Yare First	RSPB, NE, BA, MAFF, EA	2000	2000

10. Do you contribute towards any SSSI water level management plans?.....Yes No

If so, please complete the following table:

Name	Partners	Date of last review	Date of last update

11. Area of SSSI with IDB responsible for water level management plan/s.....

12. Area of SSSI with IDB contribution towards water level management plan/s.....

13. Area of SSSI where IDB water level management activities are contributing to recovering or favourable condition?.....

14. Area of SSSI where IDB water level management actions are needed to achieve recovering or favourable condition?.....

Access to environmental expertise

Does your IDB have access to environmental expertise? If so please tick all those options below through which environmental expertise is regularly provided to your IDB:

- 15. Appropriately skilled Board Members (e.g. Board member from an Environmental Body/Authority)
- 16. Co-opted members
- 17. Directly employed staff
- 18. Contracted persons or consultants
- 19. Environmental Partners/NGOs
- 20. Other

If so, please list:

Regarding question 6, the BAP implementation is reported annually in the January Board meetings which can be found in the meeting minutes on the website.

Public sector cooperation agreements (PSCAs)

21. How many active PSCAs are you working on?

1

22. Which risk management authorities are you working with on a PSCA?

- Environment Agency
- Lead local flood authority
- Local authority (not a lead local flood authority)
- Internal drainage board
- Water company
- Other

X

If other, please list:

23. Please indicate the type of work being undertaken.

- Routine maintenance
- Asset operation and monitoring
- Asset repairs
- Support during flood incident
- Support during flood recovery
- Other

X

If other, please list:

Asset Management

What system/database does your Board use to manage the assets it is responsible for?

- 24. ADIS
- 25. Paper Records
- 26. Other Electronic System

If so, please list:

ESRI (GIS) AND EXCEL

27. Has your Board continued to undertake visual inspections and update asset databases on an annual basis?.....Yes No

28. What is the cumulative total of identified watercourse that the Board periodically maintains?

340 kilometres

29. How many pumping stations does the Board operate?

37 pumping stations

30. How many pumps does the Board operate?

- electric
- diesel
- renewable energy pumps (e.g. directly powered by wind, solar, hydro, etc)
- temporary / mobile pumps
- other type of pumps

37
0
0
7
0

31. If other, please list:

32. What is the cumulative design capacity of the Board’s pumping station(s) (enter zero if no stations are operated)?

19.43 cm3/sec

Health and Safety

33. Does the Board have a current Health and Safety policy in place? Yes No

34. Does the Board have a Board Member focused on ensuring that Health and Safety is considered when board decisions are made? Yes No

35. Does the Board have a responsible officer for Health and Safety? Yes No

36. Have there been any reportable incidents in the past year? Yes No

If so, please summarise in the box below:

Guidance and Best Practice

37. Has your IDB adopted a formal Scheme of Delegation? Yes No

Has your IDB provided, or accessed via a third party, training for board members in the last year in any of the following areas?

- 38. Governance
- 39. Finance
- 40. Environment
- 41. Health, safety and welfare
- 42. Communications and engagement
- 43. Other

If so, please specify:

44. Is your Board's website information current for this financial year? (Board membership, audited accounts, programmes of works, WLMPs, etc)..... Yes No

45. Has your IDB adopted computerised accounting and rating systems? Yes No

46. Has your board published all minutes of meetings on the website?.....Yes No

47. Does the Board publish information on its website on its approach to maintenance works and provide contact details to allow for and encourage public engagement?.....Yes No

48. When planning maintenance and capital works are environmental impacts taken into account and wherever possible best practice applied?.....Yes No

Has your Board adopted the following governance documents:

49. Standing Orders Yes No

50. Have the Standing Orders been approved by Ministers Yes No

51. Byelaws Yes No

If you have Byelaws, have:

52. you adopted the 2021 model byelaws.....Yes No

53. Or have you adopted the 2012 model byelaws.....Yes No

54. the byelaws been approved by Ministers.....Yes No

55. Code of Conduct for Board Members Yes No

56. Financial Regulations.....Yes No

57. Register of Member's Interests.....Yes No

58. Anti-fraud and corruption policy.....Yes No

Board membership and attendance

59. How many Board members (in total – elected and appointed) do you have on your IDB?	39
60. Seats available to appointed members under the Land Drainage Act 1991.	20
61. Number of elected members on the board at year end.	16
62. Number of appointed members on the board at year end.	18
63. Mean average number of elected members in attendance at each board meeting over the last financial year.	2.3
64. Mean average number of appointed members in attendance at each board meeting over the last financial year.	1.3

65. Have you held elections (with or without a vote) within the last three years?.....Yes No

66. If you have held elections, did they comply with the requirements specified by the Secretary of State under Regulation 28 of the Land Drainage (Election of Drainage Boards) Regulations 1938?.....Yes No

Complaints procedure

67. Is the procedure for a member of the public to make a complaint about the IDB accessible from the front page of its website?.....Yes No

68. Number of complaints received in the financial year?

0

69. Number of complaints outstanding in the financial year?

0

70. Number of complaints referred to the Local Government & Social Care Ombudsman?

0

71. Number of complaints upheld by the Local Government & Social Care Ombudsman?

0

Public Engagement

Set out what your Board has done in this financial year to engage with the public (tick relevant box(es) below):

Published:

72. your completed IDB1 Form

73. press release/s

74. newsletter/s

75. notice/s

76. public consultation

77. updated your IDB website

Media engagement with:

78. national and/or local media e.g. TV, radio, etc

79. national and/or local media e.g. newspaper, magazine, etc

80. trade media

81. social media

Public meetings:

82. Held public meeting/s

83. Attended meetings e.g. Parish Council, local interest group, local flood group, etc

Public events:

84. attended show/event/s e.g. county shows, fairs, etc

85. attended trade event e.g. Flood and Coast, Flood and Water Live, etc

86. hosted IDB open day

Section B: NOTES

Guidance and Best Practice

Has your Board published **all** minutes of meetings on the website? In answering this question, this should apply to all the main Board meetings held in the year and any appropriate meetings the Board has held with external stakeholders.

Board membership and attendance

When referring to **elected members** of the Board, this relates to the number of landowners/drainage rate payers that are elected to the Board.

When referring to **appointed members** of the Board, this relates to the number of members appointed by the local authorities to represent the local council taxpayers.

When referring to mean average number of elected and appointed members in attendance at meetings at each board meeting – **this should be expressed as a number of attendees** and not as a percentage attendance.

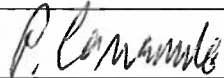
With regard to elections, under Schedule 1 of the Land Drainage Act 1991, elected members should hold office for three years, at which point a further election is held. When elections are held, they should comply with the requirements under Regulation 28 of the Land Drainage (Election of Drainage Boards) Regulations 1938 – to advertise and notify local stakeholders accordingly.

Section C – Declaration

BROADS (2006)	Internal Drainage Board
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I confirm that the information provided in sections A-C or with this form is correct.

Signature



Date

28/02/2025

Name in BLOCK LETTERS

PHIL CAMAMILE

Designation

CHIEF EXECUTIVE

Email address

PHIL@WLMA.ORG.UK

BOARD MEMBERSHIP AS AT 31 MARCH 2024			
NAME	MEETINGS	ATTENDED	ATTENDANCE %
ELECTED MEMBERS			
Henry Alston	3	1	33
Louis Baugh (Vice-Chairman)	3	2	67
Chris Bielby	2	1	50
John Blackburn	3	3	100
Robin Buxton	3	3	100
Tom Cator	3	3	100
James Chapman	3	3	100
Simon Daniels (Vice-Chairman)	3	3	100
George Gay	3	3	100
Mark Harris	3	3	100
Ian Robinson	3	2	67
Derek Roll	3	3	100
Fred Sharman	3	3	100
Tim Strudwick	3	1	33
John Tallowin	3	3	100
Ed Wharton	3	1	33
Stephen Wright	3	3	100
Vacancy			
Vacancy			
Vacancy			
Elected Member Total	50	41	82%
APPOINTED MEMBERS			
Broadland DC			
Stuart Beadle	0	0	0
Nigel Brennan	1	1	33
Sue Catchpole	1	1	100
Jo Copplestone	0	0	0
Jan Davis	1	1	33
B Johnson	0	0	0
Ken Kelly	0	0	0
Grant Nurden	2	2	67
North Norfolk DC			
Kevin Bayes	3	2	67
Harry Blathwayt	3	2	67
Pierre Bütikofer	1	0	0
Angie Fitch-Tillett	3	2	67
Pauline Grove-Jones	1	0	0
Gerard Mancini-Boyle	1	0	0
Pauline Porter	3	2	67
Luke Paterson	3	2	67
Callum Ringer	3	0	0
Lucy Shires	1	0	0
John Toye	1	0	0
Adam Varley	3	0	0
Vacancy			
Vacancy			

Great Yarmouth BC

Malcolm Bird	3	2	67
Marlene Fairhead	1	0	0
Geoffrey Freeman	3	1	33
Noel Galer	3	2	67
Brian Lawn	3	2	67
Leslie Mogford	3	1	33

Appointed Member Total	59	23	34%
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* Chairman ** Vice-Chairman

Elected Average Attendance (excluding vacancies) **82%**

Appointed Average Attendance (excluding vacancies) **34%**
